STATUTORY INSTRUMENTS

1975 No. 1744

CUSTOMS AND EXCISE

The Import Duties (General) (No. 5) Order 1975

Made - - - -	*27th October 1975*
Laid before the House of Commons	*12th November 1975*
Coming into Operation	*1st January 1976*



LONDON
HER MAJESTY'S STATIONERY OFFICE: 1975

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The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred upon them by sections 1, 2 and 13 of the Import Duties Act 1958(**a**), as amended by section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972(**b**), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State(**c**), hereby make the following Order:—

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (General) (No. 5) Order 1975 and shall come into operation on 1st January 1976.

(2) The Interpretation Act 1889(**d**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament and as if this Order and the Orders hereby revoked were Acts of Parliament.

(3) This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

Classification of goods for duty purposes

2.—(1) The form of customs tariff set out in columns 1 and 2 of Schedule 1 to this Order and the footnotes thereto (being the form prescribed by the Import Duties (General) (No. 5) Order 1974(**e**) as amended by subsequent Orders under the Import Duties Act 1958(**f**), and with other amendments required to give effect to Community obligations) may continue to be referred to as the Customs Tariff 1959 and to be used in classifying goods for customs purposes in cases where some other method is not required under or by virtue of any enactment.

(2) The form so set out shall be interpreted and applied in accordance with the Interpretative Rules preceding it in the said Schedule 1, but the "Index of General Definitions etc." appended to those rules shall not be taken as part of that form or affect its interpretation.

(a) 1958 c.6. (b) 1972 c.68. (c) *See* S.I. 1970/1537 (1970 III, p. 5293). (d) 1889 c.63. (e) S.I. 1974/2020 (1974 III, p. 7059). (f) *See* the Import Duties Orders revoked by Article 12 of this Order.

(3) Where goods are to be classified in accordance with that form and the classification depends on the rate of duty, then, unless the contrary intention appears, account shall be taken of all import duty and revenue duty for the time being chargeable, and the classification shall be made by reference to the total amount chargeable on the goods at the full rate of import duty (as defined in Article 3(1) below), if any, and the full rate of revenue duty, if any.

Rates of import duty:

(*a*) *The full rate*

3.—(1) Where in relation to any heading or subheading in Schedule 1 to this Order a rate of import duty is shown in column 3 not prefixed by a letter or prefixed by the letter "F", then, on the import into the United Kingdom of goods classified in that heading or subheading, there shall be charged an import duty at the rate so shown (herein referred to as the "full rate") unless the goods are exempt from or relieved from import duty or subject to duty at a lower rate by virtue of paragraph (2) of this Article or the provisions of Articles 4 to 10 (below).

(2) Notwithstanding the provisions of the preceding paragraph or any provision of Articles 4 to 10 below, in the case of goods which fall within a heading or subheading specified in column 1 of any Part of Schedule 2 hereto and are of a description specified in column 2 thereof (being goods temporarily exempt or goods relieved from import duty on 1st January 1972) import duty shall be charged at the rate, if any, shown in relation to the goods in column 3 of that Schedule.

(*b*) *Goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and other member States of the European Communities.*

4. Without prejudice to the provisions of Article 5 below, in the case of goods which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**a**) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and the other member States of the European Communities) import duty shall be charged at the rate, if any, shown in relation to the goods in column 4 of Schedule 1 hereto prefixed by the letter "M".

(*c*) *Maintenance of pre-accession duty-free or preferential treatment for the Republic of Ireland, the Channel Islands and Denmark.*

5.—(1) No import duty shall be charged in the case of goods of the Republic of Ireland or in the case of goods of the Channel Islands.

(2) No import duty shall be charged in the case of goods of Denmark unless a rate is shown in relation to the goods in column 4 of Schedule 1 hereto prefixed by the letter "D", in which case duty shall be charged at the rate so shown, or unless "D†" is shown in the said column.

(3) An entry in the form "D†" in column 4 of Schedule 1 hereto denotes a subheading in relation to goods which are of a description specified in column 2 of Part I of Schedule 3 hereto and for which a rate is shown in column 3 of the said Part I prefixed by "D" and duty shall be charged at the rate so shown.

(*d*) *E.F.T.A. Countries*

6.—(1) In this Article—

"the EEC Agreements" means the Agreements, signed on 22nd July 1972, between the European Economic Community and respectively, Austria, Iceland,

(a) O.J. No. L42, 14.2.1973, p. 1.

Portugal, Sweden and Switzerland, the Agreement, signed on 14th May 1973, between the Community and Norway and the Agreement, signed on 5th October 1973, between the Community and Finland(**a**);

"the ECSC Agreements" means the Agreements signed on the said days between the member States of the European Coal and Steel Community and the said Community of the one part and respectively, Austria, Portugal, Sweden, Norway and Finland of the other part and between the member States of the said Community and, respectively, Iceland and Switzerland(**b**);

references to "the Agreements" are references to the EEC Agreements and the ECSC Agreements; and

references to originating products under the Agreements are references to products satisfying the rules of origin in Protocol No. 3 to the EEC agreements as amended(**c**) and references to goods (other than in paragraph (5)) which satisfy the provisions of Article 25(1) of that Protocol to the Agreements include goods which satisfy those provisions as applied by the provisions relating to origin of goods in the relevant ECSC Agreement.

(2) In the case of goods which—

(i) satisfy the provisions of Article 25(1) of Protocol No. 3 to the Agreements or,

(ii) not being goods of a class to which the Agreements apply, are goods of one of the aforementioned countries

no import duty shall be charged unless a rate is shown in relation to the goods in column 4 of Schedule 1 hereto prefixed by the letter "E", in which case duty shall be charged at the rate so shown, or unless "E†" is shown in the said column.

(3) An entry in the form "E†" in column 4 of Schedule 1 hereto denotes a subheading in relation to goods which are of a description specified in column 2 of Part I of Schedule 3 hereto and for which a rate or rates are shown in column 3 of the said Part I and duty shall be charged at the rate so shown, if any:

Provided that where two rates are shown duty shall be charged at the rate not prefixed by "D".

(4) In the case of goods of a class to which the Agreements apply which are to be regarded as originating products under the Agreements but do not satisfy the provisions of Article 25(1) of Protocol No. 3 to the Agreements, the following provisions shall apply—

(i) if such goods fall within a heading or subheading specified in column 1 of Part II of Schedule 3 hereto and, where a description is specified in column 2 thereof, are of that description, import duty shall be charged at the relevant rate specified in column 3 of the said Part II, and

(ii) if such goods fall within a heading or subheading specified in Part III of Schedule 3 hereto and, where a description is specified in column 2 thereof, are of that description, import duty shall be charged at the rate, if any, prefixed by the letter "M" in the heading or subheading in Schedule 1 hereto into which the goods fall.

(a) The Agreements with Austria, Iceland, Portugal, Sweden, Switzerland, Norway and Finland are annexed respectively to Regulations (EEC) Nos. 2836/72 (O.J. No. L300, 31.12.1972, p. 1), 2842/72 (O.J. No. L301, 31.12.1972, p. 1), 2844/72 (O.J. No. L301, 31.12.1972, p. 166), 2838/72 (O.J. No. L300, 31.12.1972, p. 96), 2840/72 (O.J. No. L300, 31.12.1972, p. 188), 1691/73 (O.J. No. L171, 27.6.1973, p. 1), and 3177/73 (O.J. No. L328, 28.11.1973, p. 1).

(b) *See* O.J. No. L350, 19.12.1973, pp. 33, 53, 76, O.J. No. L348, 27.12.1974, pp. 1, 17, and O.J. No. L350, 19.12.1973, pp. 2 and 13.

(c) *See* Regulations (EEC) Nos. 3353–3358/73 (O.J. No. L347, 17.12.1973, pp. 12, 18, 24, 30, 36 and 42), 840/74 (O.J. No. L102, 11.4.1974, p. 1) and 3282–3288/74 (O.J. No. L352, 28.12.1974, pp. 2, 6, 11, 16, 21, 26 and 31).

(5) In the case of goods falling within a heading or subheading specified in column 1 of Part IV of Schedule 3 hereto which are to be regarded as originating products under Protocol No. 3 to the Agreement, referred to in paragraph (1) of this Article, between the European Economic Community and Portugal, import duty shall be charged—

(a) at the rate, if any, specified in column 3 thereof in relation to the goods if they satisfy the provisions of Article 25(1) of the said Protocol No. 3 and

(b) at the rate, if any, specified in column 4 thereof if they do not satisfy the provisions of the said Article 25(1):

Provided that, where a description or a period of time is specified in column 2 of the said Part IV in relation to any heading or subheading, this paragraph shall only apply to goods of the heading or subheading which are of the description as specified or to the duty chargeable on goods of the heading or subheading during the period so specified, as the case may be.

(6) In the case of goods of Norway which fall within a subheading specified in column 1 of Part V of Schedule 3 hereto and, where a description is specified in column 2 thereof, are of that description, import duty shall be charged at the rate specified in relation to the goods in column 3 thereof.

(*e*) *Commonwealth preference area countries*

7.—(1) Without prejudice to the provisions of paragraph (2) below, in the case of goods qualifying for Commonwealth preference import duty shall be charged at the rate, if any, shown in relation to the goods in column 5 of Schedule 1 hereto prefixed by "C1" or without any prefix, as the case may be.

(2) In the case of goods of the part of the Commonwealth preference area formed by the countries named in Schedule 4 hereto which are consigned to the United Kingdom from such a country, import duty shall be charged at the rate, if any, shown in relation to the goods in the said column 5 of Schedule 1 hereto prefixed by "C2" or without any prefix, as the case may be:

Provided that this paragraph shall not apply to goods in relation to which "C2" and a rate of duty is shown in square brackets "[]" in the said column 5 (such rates being shown for the purpose of determining the duty chargeable on goods of tariff heading 63.01) nor shall it apply in relation to new potatoes of Cyprus falling within tariff subheading 07.01 A. II.

(3) In the case of goods of the part of the Commonwealth preference area formed by the said countries named in Schedule 4 hereto which are consigned to the United Kingdom from another member State of the European Communities, import duty shall be charged at the rate, if any, shown in relation to the goods in column 3 of Schedule 1 hereto prefixed by the letter "S" if that rate is lower than the full rate.

(*f*) *African, Caribbean and Pacific States and Overseas Countries and Territories associated with the European Economic Community.*

8.—(1) No import duty shall be charged in the case of goods of a country named in Part I of Schedule 5 hereto, unless—

(a) the goods fall within a heading or subheading specified in Part II of that Schedule and, where a description is specified, are of that description; or

(b) the goods fall within a subheading specified in column 1 of Part III of that Schedule, in which case duty shall be charged at the rate shown in column 2 of that Part.

(2) For the purposes of this Article goods shall be regarded as goods of any such country by applying the provisions relating to origin of goods in Regulations (EEC) 1598/75 and 1957/75(**a**).

(a) O.J. No. L166, 28.6.1975, p. 1, and No. L201, 31.7.1975, p. 5.

Special rates for certain wine

9. Where any goods falling within a subheading specified in column 1 of Schedule 6 hereto are reclassified under the provisions of Additional Note 3C to Chapter 22 in Schedule 1 hereto so as to fall within the subheading specified in column 2 or 4 of Schedule 6, then the rate of import duty applicable to the goods shall, instead of that shown in Schedule 1 as being charged on the goods at the full rate or at the rate shown in column 5 of Schedule 1 prefixed by "C1", be that shown in column 3 of Schedule 6 where the goods are classified in the subheading specified in column 2 or that shown in column 5 where the goods are classified in the subheading specified in column 4.

Special Exemption from Import Duty for goods for certain categories of Ships, Boats and other Vessels

10. No import duty shall be charged on goods which are imported for the purpose of being used in the construction, repair, maintenance or conversion of the ships, boats or other vessels listed in Schedule 7 hereto, or for the purpose of fitting out or equipping such ships, boats or other vessels.

General provisions

11.—(1) Where a heading or subheading or footnote in Schedule 1 hereto limits a rate of duty to a specified period or according to the value of the goods or shows different rates for different periods, duty shall be charged accordingly.

(2) Where a rate of import duty specified in Schedule 1 hereto in relation to any goods is equal to the rate of customs duty applicable to those goods under the Common Customs Tariff of the European Economic Community and the customs duty is charged in the United Kingdom by virtue of section 5(1) of the European Communities Act 1972, the import duty shall not be regarded as charged by virtue of this Order and the reference to it in the said Schedule 1 shall be treated as merely indicative of the rate of customs duty charged as aforesaid.

(3) Any description of goods in column 2 of Schedule 2 or 3 or in Part II of Schedule 5 hereto (other than one covering a whole heading or subheading) shall be taken to include all goods which it would include if it were a subheading of the relevant heading and were accordingly subject to the Interpretative Rules in Schedule 1, provided that the Additional Note to Chapter 29 shall not apply for the purposes of classification under this paragraph.

(4) Goods which under the preceding provisions of this Order are subject to two (or more) different rates of import duty below the full rate shall be treated as subject to the provision (or provisions) under which the least duty or, if that is the case, no duty is chargeable.

(5) In this Order—

where abbreviations are used for units of measurement they are those authorised by the Weights and Measures (Marking of Goods and Abbreviation of Units) Regulations 1975(a) together with the abbreviation of "tonne" to "t", "kilowatt" to "kW" and "millibar" to "mbar";

any reference to a rate of duty expressed as a percentage is a reference to that percentage of the value of the goods;

"revenue duty" means a duty of customs chargeable under any enactment other than the Import Duties Act 1958, the Customs Duties (Dumping and Subsidies)

(a) S.I. 1975/1319 (1975 II, p. 4451).

Act 1969(**a**) or the European Communities Act 1972 but does not include a duty of excise chargeable under sections 9 to 15 of the Finance (No. 2) Act 1975(**b**);

references to the weight of any goods, unless otherwise stated, are references to their net weight, and "gross weight" has the same meaning as in the Weights and Measures Act 1963(**c**);

any amount expressed in units of account (UA) shall be converted to sterling at the rate of 2·4 UA to one pound, except for the purpose of calculating free-at-frontier values in classifying goods falling within tariff heading 04.04, where the conversion rate applicable shall be the agricultural representative rate referred to in the footnote to that heading in Schedule 1;

"m.m.f." means "man-made fibre";

"w.i.g." means "whichever is the greater";

"w.i.l." means "whichever is the less".

Revocations

12. The Import Duties Orders specified in Schedule 8 hereto are hereby revoked.

M. Cocks
T. Pendry

27th October 1975.

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1969 c.16. (b) 1975 c.45. (c) 1963 c.31.

SCHEDULE 1

FORM OF CUSTOMS TARIFF, AND RATES OF IMPORT DUTY

[For list of section and chapter titles, see end of Schedule.]

INTERPRETATIVE RULES

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (*a*) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported unassembled or disassembled.

   (*b*) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When for any reason, goods are *prima facie*, classifiable under two or more headings, classification shall be effected as follows:

   (*a*) The heading which provides the most specific description shall be preferred to headings providing a more general description.

   (*b*) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3.(*a*) shall be classified as if they consisted of the material or component which gives the goods their essential character, insofar as this criterion is applicable.

   (*c*) When goods cannot be classified by reference to 3.(*a*) or 3.(*b*), they shall be classified under the heading which involves the highest rate of duty and if this rate is the same for several headings, they shall be classified under that one of such headings which occurs latest in the nomenclature of the Schedule.

4. Goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin.

5. The above Rules shall also apply *mutatis mutandis* when determining the appropriate subheading within a heading, except as provided in a Note to a Section or Chapter expressed to be a special note applying to subheadings only. Except insofar as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

Phrase or matter	Defined or explained in
1. Alloys (how classified in Sections XIV and XV)	Chapter 71, Note 5. Section XV, Note 3.
2. Artificial fur	Chapter 43, Note 5.
3. Base metal	Section XV, Notes 4., 5. and 7.
4. Composition leather	Chapter 41, Note 2.
5. Embroidery	Chapter 58, Note 5.
6. Fine animal hair	Note to Chapter 53
7. Furskins	Chapter 43, Note 1.
8. Glass	Chapter 70, Note 4.
9. Horsehair	Chapter 5, Note 4.
10. Hydrocarbon oil	Chapter 27, Special Note
11. Ivory	Chapter 5, Note 3.
12. Light oil	Chapter 27, Special Note
13. Made up (used of textiles in Section XI)	Section XI, Note 6.
14. Man-made fibres	Chapter 51, Note 1.
15. Mixed textiles (how classified in Chapters 50 to 57)	Section XI, Note 2.
16. Parts of general use (of base metal)	Section XV, Note 2.
17. Pearls	Chapter 71, Note 4.
18. Precious metal	Chapter 71, Notes 4., 6. and 7.
19. Put up for retail sale (used of yarn in Chapters 50, 51 and 53 to 56)	Section XI, Note 4.
20. Rubber	Chapter 40, Notes 1. and 4.
21. Sweetening matter	Special Note to Section IV
22. Twine, cordage, ropes and cables (in Section XI)	Section XI, Note 3.
23. Waste and scrap (used of base metal in Section XV)	Section XV, Note 6.

SCHEDULE 1

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

Live Animals

Notes

1. This Chapter covers all live animals except:
   (*a*) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;
   (*b*) Microbial cultures and other products of heading No. 30.02; and
   (*c*) Animals of heading No. 97.08.

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Additional Note

For the purposes of subheading 01.02 *A.II.a), the expression "calves" means animals of the domestic bovine species weighing on the hoof* 220 *kg or less and not yet having any permanent teeth.*

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA Denmark	(M) (E) (D)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
01.01	**Live horses, asses, mules and hinnies:**						
	A. Horses:						
	I. Pure-bred breeding animals		—		—		—
	II. For slaughter	F	3·2%	M	—	C1	3·2%
		S	—	E	3·2%	C2	—
	III. Other	F	14·4%	M	—	C1	14·4%
		S	—	E	14·4%	C2	—
	B. Asses	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—

1	2	3		4		5	
	C. Mules and hinnies	F S	13·6% —	M E	— 13·6%	C1 C2	13·6% —
01.02	**Live animals of the bovine species:**						
	A. Domestic species:						
	I. Pure-bred breeding animals...		—		—		—
	II. Other:						
	a) Calves	F S	9·6% —	M E	— 9·6%	C1 C2	9·6% —
	b) Other:						
	1. Cows for immediate slaughter, the meat of which is intended for processing	F S	7·8% —	M E	— 7·8%	C1 C2	7·8% —
	2. Other:						
	aa) Not yet having any permanent teeth, of a weight of not less than 350 kg but not more than 450 kg in the case of male animals, or of not less than 320 kg but not more than 420 kg in the case of female animals	F S	9·6% —	M E	— 9·6%	C1 C2	9·6% —
	bb) Other	F S	9·6% —	M E	— 9·6%	C1 C2	9·6% —
	B. Other...		—		—		—
01.03	**Live swine:**						
	A. Domestic species:						
	I. Pure-bred breeding animals...		—		—		—
	II. Other:						
	a) Sows having farrowed at least once, of a weight of not less than 160 kg		—		—		—
	b) Other		—		—		—
	B. Other...		—		—		—
01.04	**Live sheep and goats:**						
	A. Domestic species:						
	I. Sheep:						
	a) Pure-bred breeding animals		—		—		—
	b) Other	F S	12% —	M E	— 12%	C1 C2	12% —
	II. Goats:						
	a) Pure-bred breeding animals	F S	4% —	M E	— 4%	C1 C2	4% —
	b) Other	F S	4% —	M E	— 4%	C1 C2	4% —
	B. Other..		—		—		—

1	2	3	4	5
01.05	**Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:**			
	A. Of a weight not exceeding 185 g	—	—	—
	B. Other:			
	I. Fowls	—	—	—
	II. Ducks	—	—	—
	III. Geese	—	—	—
	IV. Turkeys	—	—	—
	V. Guinea fowls	—	—	—
01.06	**Other live animals:**			
	A. Domestic rabbits	F 6·4% S —	M — E 6·4%	C1 6·4% C2 —
	B. Pigeons	10%	M, D 2% E 10%	C1 8% C2 —
	C. Other:			
	I. Quadrupeds	—	—	—
	II. Bees	—	—	—
	III. Other	2%	M, D, E 2%	—

Chapter 2

Meat and Edible Meat Offals

Note

This Chapter does not cover:

(*a*) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;

(*b*) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or

(*c*) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Additional Notes

1. *The following expressions shall have the meanings hereunder assigned to them:*

A. "*Carcases of domestic bovine animals*", *for the purposes of subheading* 02.01 *A.II.a): whole carcases of the slaughtered animals after having been bled, eviscerated and skinned. Such carcases are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints;*

B. "*Half-carcases of domestic bovine animals*", *for the purposes of subheading* 02.01 *A.II.a): the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;*

C. "*Calf carcases*", *for the purposes of subheading* 02.01 *A.II.a*)1.*aa*)11.*: carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per carcase* 130 *kg or less*;

D. "*Calf half-carcases*", *for the purposes of subheading* 02.01 *A.II.a*)1.*aa*)11.*: half-carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcase* 65 *kg or less;*

E. "*Unseparated calf forequarters*", *for the purposes of subheading* 02.01 *A.II.a*)1.*aa*)22.*: the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than* 60 *kg;*

F. "*Separated calf forequarters*", *for the purposes of subheading* 02.01 *A.II.a*)1.*aa*)22.*: the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than* 30 *kg;*

G. "*Unseparated calf hindquarters*", *for the purposes of subheading* 02.01 *A.II.a*)1.*aa*)33.*: the whole of the rear part of a calf carcase comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than* 75 *kg. The expression is to be extended to cover the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs;*

H. "*Separated calf hindquarters*", *for the purposes of subheading* 02.01 *A.II.a*)1.*aa*)33.*: the rear part of a calf half-carcase comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than* 40 *kg. The expression is to be extended to cover the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with more than eight ribs;*

IJ. "*Compensated quarters*":

(*a*) *for the purposes of subheading* 02.01 *A.II.a*)1.*bb*)11.*: portions composed of either:*

— *forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or*

— *forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.*

The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; a difference of not more than 5 % in those weights is allowed;

(*b*) *For the purposes of subheading* 02.01 *A.II.a*)2.*aa*)*: portions composed of either:*

— *forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or*

— *forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.*

The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers and the total weight of the forequarters must be the same as that of the hindquarters, a difference of not more than 5 % in those weights being allowed;

K. "*Forequarters of adult animals*", *for the purposes of subheading* 02.01 *A.II.a*)1.*bb*)22., *and* "*forequarters*", *for the purposes of subheading* 02.01 *A.II.a*)2.*bb*)*: the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten whole or cut ribs, with or without the thin flanks;*

L. "*Hindquarters of adult animals*", *for the purposes of subheading* 02.01 *A.II.a*)1.*bb*)33., *and* "*hindquarters*", *for the purposes of subheading* 02.01 *A.II.a*)2.*cc*)*: the rear part of the half-carcase comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs, with or without the shin and with or without the thin flanks; the expressions are to be extended to cover the front part of the half-carcase comprising all the bones and including the scrag, neck and shoulder, but with more than ten ribs;*

M. (*a*) "*Crop*" *and* "*chuck and blade*" *cuts, for the purposes of subheading* 02.01 *A.II.a*)2.*dd*)22.*bbb*), *the dorsal part of the forequarter, including the upper part of the shoulder, obtained by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth with a minimum of four ribs and a maximum of ten ribs;*

(*b*) "*Brisket*" *cut, for the purposes of subheading* 02.01 *A.II.a*) 2.*dd*) 22.*bbb*), *the lower part of the forequarter comprising the brisket navel end and brisket point end;*

N. *In determining the number of whole or cut ribs referred to in paragraphs E. to L., only those attached to the backbone shall be taken into consideration.*

2. A. *For the purposes of subheadings* 02.06 *B.I.a*)2.*aa*) *and* 02.06 *B.I.b*)2.*aa*), "*bacon sides*" *shall be taken to mean pig half-carcases without the head, chaps, neck, feet, tail, flare fat, kidneys, tenderloin, blade bone, sternum, vertebral column, pelvic bone and diaphragm;*

B. *For the purposes of subheadings* 02.06 *B.I.a*)2.*bb*) *and* 02.06 *B.I.b*)2.*bb*), "*spencers*" *shall be taken to mean* "*bacon sides*" *without the ham, whether or not boned;*

C. *For the purposes of subheadings* 02.06 *B.I.a*)2.*cc*) *and* 02.06 *B.I.b*)2.*cc*), "¾ *sides*" *shall be taken to mean* "*bacon sides*" *without the shoulder, whether or not boned;*

D. *For the purposes of subheadings* 02.06 *B.I.a*)2.*cc*) *and* 02.06 *B.I.b*)2.*cc*), "*middles*" *shall be taken to mean* "*bacon sides*" *without the ham and the shoulder, whether or not boned.*

3. *For the purposes of subheadings* 02.06 *B.I.b*)3.*aa*), 4.*aa*), 5.*aa*), 6.*aa*) *and* 7.*aa*), *products whose water/protein ratio in the meat (nitrogen content multiplied by 6·25) is more than 2·8 shall be considered as slightly dried and slightly smoked.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
02.01	**Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:**			
	A. Meat:			
	I. Of horses, asses, mules and hinnies:			
	a) Horsemeat	F 7·4% S 5%	M, D 1% E 7·4%	C1 6·4% C2 —
	b) Other	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	II. Of bovine animals:			
	a) Of domestic bovine animals:			
	1. Fresh or chilled:			
	aa) Of calves:			
	11. Carcases and half-carcases	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	22. Separated or unseparated forequarters	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	33. Separated or unseparated hindquarters	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —

1	2	3	4	5
02.01 (*contd*)	**A. II.** a) 1. bb) Of adult animals:			
	11. Carcases, half-carcases or "compensated" quarters:			
	aaa) Carcases of a weight of not less than 180 kg but not more than 270 kg and half-carcases or "compensated" quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	bbb) Other	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	22. Forequarters:			
	aaa) Of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	bbb) Other	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 12% plus **£0·1244** per cwt	C1 12% C2 —

1	2	3	4	5
	33. Hindquarters: aaa) Of a weight of not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of "Pistola" cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D } £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	bbb) Other	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D } £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	cc) Other cuts of beef and veal: 11. Unboned (bone-in)	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D } £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	22. Boned or boneless	F 14% S 5%	M } 2% D } E 14%	C1 12% C2 —
	2. Frozen: aa) Carcases, half-carcases, or "compensated" quarters	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D } £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	bb) Forequarters	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D } £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	cc) Hindquarters	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D } £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —
	dd) Other: 11. Unboned (bone-in)	F 12% plus £0·1244 per cwt S £0·3110 per cwt	M, D } £0·1244 per cwt E 12% plus £0·1244 per cwt	C1 12% C2 —

1	2	3	4	5
02.01 (*contd*)	A. II. a) 2. dd) 22. Boned or boneless:			
	aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	F 14% S 5%	M, D 2% E 14%	C1 12% C2 —
	bbb) Crop, chuck and blade and brisket cuts	F 14% S 5%	M, D 2% E 14%	C1 12% C2 —
	ccc) Other	F 14% S 5%	M, D 2% E 14%	C1 12% C2 —
	b) Other	F 18% S 10%	M, D 2% E 18%	C1 16% C2 —
	III. Of swine:			
	a) Of domestic swine:			
	1. Carcases or half-carcases, with or without heads, feet or flare fat	—	—	—
	2. Hams and cuts of ham, unboned (bone-in) ...	—	—	—
	3. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	—	—	—
	4. Loins and cuts of loins, unboned (bone-in) ...	—	—	—
	5. Bellies (streaky) and cuts of bellies	—	—	—
	6. Other:			
	aa) Boned or boneless and frozen	—	—	—
	bb) Other	—	—	—
	b) Other	6%	M, D 2% E 6%	C1 4% C2 —
	IV. Other:			
	a) Mutton and lamb:			
	1. Mutton, bone-in carcases, whole	F 16% plus £0·0933 per cwt S £0·4667 per cwt	M, D £0·0933 per cwt E 16% plus £0·0933 per cwt	C1 16% plus £0·0933 per cwt C2 £0·4667 per cwt

1	2	3		4		5	
	2. Other	F	16% plus £0·1867 per cwt	M, D	£0·1867 per cwt	C1	16% plus £0·1867 per cwt
		S	£0·9335 per cwt	E	16% plus £0·1867 per cwt	C2	£0·9335 per cwt
	b) Other	F	18%	M, D	2%	C1	16%
		S	10%	E	18%	C2	—
	B. Offals:						
	I. For the manufacture of pharmaceutical products:						
	a) Beef and veal (other than sweetbreads and tongues)		2%	M, D, E	2%		—
	b) Other		—		—		—
	II. Other:						
	a) Of horses, asses, mules and hinnies	F	8%	M	—	C1	8%
		S	—	E	8%	C2	—
	b) Of domestic bovine animals:						
	1. Livers	F	10·6%	M, D	4%	C1	6·6%
		S	10%	E	10·6%	C2	—
	2. Other:						
	aa) Sweetbreads and tongues	F	4·2%	M	—	C1	4·2%
		S	—	E	4·2%	C2	—
	bb) Other		8·2%	M, D	4%	C1	4·2%
				E	8·2%	C2	—
	c) Of domestic swine:						
	1. Heads and cuts of heads; necks		—		—		—
	2. Feet and tails		—		—		—
	3. Kidneys		—		—		—
	4. Livers		—		—		—
	5. Hearts, tongues and lungs		—		—		—
	6. Livers, hearts, tongues and lungs attached to the trachea and gullet		—		—		—
	7. Other		—		—		—
	d) Other	F	2·4%	M	—	C1	2·4%
		S	—	E	2·4%	C2	—

1	2	3	4	5
02.02	**Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen:**			
	A. Whole poultry:			
	I. Fowls:			
	a) Plucked and gutted, with heads and feet, known as "83% chickens"	—	—	—
	b) Plucked and drawn, without heads and feet but with hearts, livers and gizzards, known as "70% chickens"	—	—	—
	c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "65% chickens"	—	—	—
	II. Ducks:			
	a) Plucked, bled, gutted but not drawn, with heads and feet, known as "85% ducks"	—	—	—
	b) Plucked and drawn, without heads and feet but with hearts, livers and gizzards, known as "70% ducks"	—	—	—
	c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "63% ducks"	—	—	—
	III. Geese:			
	a) Plucked, bled, not drawn, with heads and feet, known as "82% geese"	—	—	—
	b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese"	—	—	—
	IV. Turkeys	—	—	—
	V. Guinea fowls	—	—	—
	B. Poultry cuts (excluding offals):			
	I. Boned or boneless	—	—	—
	II. Unboned (bone-in):			
	a) Halves or quarters:			
	1. Of fowls	—	—	—
	2. Of ducks	—	—	—
	3. Of geese	—	—	—
	4. Of turkeys	—	—	—
	5. Of guinea fowls	—	—	—
	b) Whole wings, with or without tips	—	—	—
	c) Backs, necks, backs with necks attached, rumps and wing tips	—	—	—
	d) Breasts and cuts of breasts:			
	1. Of geese	—	—	—
	2. Of turkeys	—	—	—

1	2	3		4		5	
	3. Of other poultry		—		—		—
	e) Legs and cuts of legs:						
	1. Of geese		—		—		—
	2. Of turkeys:						
	aa) Drumsticks and cuts of drumsticks ...		—		—		—
	bb) Other		—		—		—
	3. Of other poultry		—		—		—
	f) Other		—		—		—
	C. Offals		—		—		—
02.03	**Poultry liver, fresh, chilled, frozen, salted or in brine:**						
	A. Foie gras (goose or duck)		—		—		—
	B. Other		—		—		—
02.04	**Other meat and edible meat offals, fresh, chilled or frozen:**						
	A. Of domestic pigeons and domestic rabbits:						
	I. Rabbit, fresh	F	9·8%	M, D	1%	C1	8·8%
		S	5%			C2	—
				E	9·8%		
	II. Edible meat offals	F	8·8%	M	—	C1	8·8%
		S	—	E	8·8%	C2	—
	III. Other	F	10·8%	M, D	2%	C1	8·8%
		S	10%			C2	—
				E	10·8%		
	B. Of game:						
	I. Rabbit, fresh		5%	M, D	1%	C1	4%
						C2	—
				E	5%		
	II. Edible meat offals	F	4%	M	—	C1	4%
		S	—	E	4%	C2	—
	III. Other		6%	M, D	2%	C1	4%
						C2	—
				E	6%		
	C. Other:						
	I. Whale and seal meat; frogs' legs:						
	a) Whale meat		10%	M	2%	C1	8%
				E	8%	C2	—
	b) Other		10%	M, D	2%	C1	8%
						C2	—
				E	10%		

1	2	3		4		5	
02.04 (*contd*)	C. II. Other:						
	a) Edible meat offals	F S	11·2% —	M E	— 11·2%	C1 C2	11·2% —
	b) Other	F S	13·2% 10%	M } D } E	2% 13·2%	C1 C2	11·2% —
02.05	**Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked:**						
	A. Back-fat:						
	I. Fresh, chilled, frozen, salted or in brine		—		—		—
	II. Dried or smoked		—		—		—
	B. Pig fat, other than that falling within subheading A.		—		—		—
	C. Poultry fat		—		—		—
02.06	**Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:**						
	A. Horsemeat, salted, in brine or dried	F S	11·4% 5%	M } D } E	1% 11·4%	C1 C2	10·4% —
	B. Meat and edible meat offals of domestic swine:						
	I. Meat:						
	a) Salted or in brine:						
	1. Carcases or half-carcases, with or without heads, feet or flare fat		—		—		—
	2. Bacon sides, spencers, ¾ sides and middles:						
	aa) Bacon sides		—		—		—
	bb) Spencers		—		—		—
	cc) ¾ sides and middles		—		—		—
	3. Hams and cuts of ham, unboned (bone-in) ...		—		—		—
	4. Shoulders (fores) and cuts of shoulders, unboned (bone-in)		—		—		—
	5. Loins and cuts of loins, unboned (bone-in) ...		—		—		—
	6. Bellies (streaky) and cuts of bellies		—		—		—
	7. Other		—		—		—
	b) Dried or smoked:						
	1. Carcases or half-carcases, with or without heads, feet or flare fat		—		—		—
	2. Bacon sides, spencers, ¾ sides and middles:						
	aa) Bacon sides		—		—		—
	bb) Spencers		—		—		—
	cc) ¾ sides and middles		—		—		—

1	2	3	4	5
	3. Hams and cuts of ham, unboned (bone-in):			
	aa) Slightly dried or slightly smoked	—	—	—
	bb) Other	—	—	—
	4. Shoulders (fores) and cuts of shoulders, unboned (bone-in):			
	aa) Slightly dried or slightly smoked	—	—	—
	bb) Other	—	—	—
	5. Loins and cuts of loins, unboned (bone-in):			
	aa) Slightly dried or slightly smoked	—	—	—
	bb) Other	—	—	—
	6. Bellies (streaky) and cuts of bellies:			
	aa) Slightly dried or slightly smoked	—	—	—
	bb) Other	—	—	—
	7. Other:			
	aa) Slightly dried or slightly smoked	—	—	—
	bb) Other	—	—	—
	II. Edible meat offals:			
	a) Heads and cuts of heads; necks	—	—	—
	b) Feet and tails	—	—	—
	c) Kidneys	—	—	—
	d) Livers	—	—	—
	e) Hearts, tongues and lungs	—	—	—
	f) Livers, hearts, tongues and lungs attached to the trachea and gullet	—	—	—
	g) Other	—	—	—
	C. Other:			
	I. Of domestic bovine animals:			
	a) Meat:			
	1. Unboned (bone-in)	F 14·4% plus £0·1244 per cwt S £0·3110 per cwt	M, D £0·1244 per cwt E 14·4% plus £0·1244 per cwt	C1 14·4% C2 —
	2. Boned or boneless...	F 22·4% S 20%	M, D 8% E 22·4%	C1 14·4% C2 —
	b) Offals:			
	1. Sweetbreads and tongues	F 14·4% S —	M — E 14·4%	C1 14·4% C2 —
	2. Other	F 22·4% S 20%	M, D 8% E 22·4%	C1 14·4% C2 —

1	2	3		4		5	
02.06 (*contd*)	C. II. Other:						
	a) Edible offals; meat of mutton and lamb	F	19·2%	M	—	C1	19·2%
		S	—	E	19·2%	C2	—
	b) Horsemeat, smoked	F	20·2%	M, D	1%	C1	19·2%
		S	5%	E	20·2%	C2	—
	c) Other	F	21·2%	M, D	2%	C1	19·2%
		S	10%	E	21·2%	C2	—

Chapter 3

Fish, Crustaceans and Molluscs

Note

This Chapter does not cover:

(*a*) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);

(*b*) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); or

(*c*) Caviar or caviar substitutes (heading No. 16.04).

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA Denmark (M) (E) (D)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
03.01	**Fish, fresh (live or dead), chilled or frozen:**			
	A. Freshwater fish:			
	I. Trout and other salmonidae:			
	a) Trout	F 11·6% S 10%	M, D 2% E 11·6%	C1 9·6% C2 —
	b) Salmon:			
	1. Chilled or frozen	F 3·2% S —	M — E 3·2%	C1 3·2% C2 —
	2. Other	5·2%	M, D 2% E 5·2%	C1 3·2% C2 —
	c) Lake white fish	2%	M, D, E 2%	—
	d) Other	2%	M, D, E 2%	—
	II. Eels	6%	M, D 2% E 6%	C1 4% C2 —

1	2	3	4	5
03.01 (*contd*)	A. III. Carp	8·4%	M, D, E: 2% / 8·4%	C1: 6·4%; C2: —
	IV. Other	2%	M, D, E: 2%	—
	B. Saltwater fish:			
	I. Whole, headless or in pieces:			
	a) Herring:			
	1. From 15 February to 15 June:			
	aa) Fresh or chilled:			
	11. For the manufacture of fish meal and oil	—	—	—
	22. Other	2%	M, D, E: 2%	—
	bb) Frozen:			
	11. For the manufacture of fish meal and oil	—	—	—
	22. Other	2%	M, D, E: 2%	—
	2. From 16 June to 14 February:			
	aa) Fresh or chilled:			
	11. For the manufacture of fish meal and oil	—	—	—
	22. Other	2%	M, D, E: 2%	—
	bb) Frozen:			
	11. For the manufacture of fish meal and oil	—	—	—
	22. Other	2%	M, D, E: 2%	—
	b) Sprats:			
	1. From 15 February to 15 June	2%	M, D, E: 2%	—
	2. From 16 June to 14 February	2%	M, D, E: 2%	—

1	2	3	4	5
	c) Tunny:			
	1. For the industrial manufacture of products falling within heading No. 16.04:			
	aa) Whole:			
	11. Yellow-finned tunny:			
	aaa) Weighing not more than 10 kg each	2%	M D E 2%	—
	bbb) Other	2%	M D E 2%	—
	22. Long-finned tunny	2%	M D E 2%	—
	33. Other	2%	M D E 2%	—
	bb) Gilled and gutted:			
	11. Yellow-finned tunny:			
	aaa) Weighing not more than 10 kg each	2%	M D E 2%	—
	bbb) Other	2%	M D E 2%	—
	22. Long-finned tunny	2%	M D E 2%	—
	33. Other	2%	M D E 2%	—
	cc) Other (for example, "heads off"):			
	11. Yellow-finned tunny:			
	aaa) Weighing not more than 10 kg each	2%	M D E 2%	—
	bbb) Other	2%	M D E 2%	—

1	2	3	4	5
03.01 (*contd*)	B. I. c) 1. cc) 22. Long-finned tunny	2%	M D E 2%	—
	33. Other	2%	M D E 2%	—
	2. Other	F 19·6% S 10%	M D 2% E 19·6%	C1 17·6% C2 —
	d) Sardines (Clupea pilchardus Walbaum): 1. Fresh or chilled	F 20·4% S 10%	M D 2% E 20·4%	C1 18·4% C2 —
	2. Frozen	F 20·4% S 10%	M D 2% E 20·4%	C1 18·4% C2 —
	e) Sharks	8·4%	M D 2% E 8·4%	C1 6·4% C2 —
	f) Redfish (Sebastes marinus): 1. Fresh or chilled	8·4%	M D 2% E 8·4%	C1 6·4% C2 —
	2. Frozen	8·4%	M D 2% E 8·4%	C1 6·4% C2 —
	g) Halibut (Hippoglossus vulgaris, Hippoglossus reinhardtius)	8·4%	M D 2% E 8·4%	C1 6·4% C2 —
	h) Cod (Gadus morrhua or Gadus callarias): 1. Fresh or chilled	F 14% S 10%	M D 2% E 14%	C1 12% C2 —
	2. Frozen	F 14% S 10%	M D 2% E 14%	C1 12% C2 —
	ij) Coalfish (Pollachius virens or Gadus virens): 1. Fresh or chilled	F 14% S 10%	M D 2% E 14%	C1 12% C2 —

1	2	3	4	5
	2. Frozen	F 14% S 10%	M } 2% D } E 14%	C1 12% C2 —
	k) Haddock: 1. Fresh or chilled	F 14% S 10%	M } 2% D } E 14%	C1 12% C2 —
	2. Frozen	F 14% S 10%	M } 2% D } E 14%	C1 12% C2 —
	l) Whiting (Merlangus merlangus): 1. Fresh or chilled	F 14% S 10%	M } 2% D } E 14%	C1 12% C2 —
	2. Frozen	F 14% S 10%	M } 2% D } E 14%	C1 12% C2 —
	m) Mackerel: 1. From 15 February to 15 June: aa) Fresh or chilled	2%	M } D } 2% E }	—
	bb) Frozen	2%	M } D } 2% E }	—
	2. From 16 June to 14 February: aa) Fresh or chilled	F 18% S 10%	M } 2% D } E 18%	C1 16% C2 —
	bb) Frozen	F 18% S 10%	M } 2% D } E 18%	C1 16% C2 —
	n) Anchovies (Engraulis sp. p.): 1. Fresh or chilled	F 14% S 10%	M } 2% D } E 14%	C1 12% C2 —
	2. Frozen	F 14% S 10%	M } 2% D } E 14%	C1 12% C2 —

1	2	3		4		5	
03.01 (*contd*)	B. I. o) Plaice:						
	1. Fresh or chilled	F S	14% 10%	M D	2%	C1 C2	12% —
				E	14%		
	2. Frozen	F S	14% 10%	M D	2%	C1 C2	12% —
				E	14%		
	p) Sea-bream of the species Dentex dentex and Pagellus:						
	1. Fresh or chilled	F S	14% 10%	M D	2%	C1 C2	12% —
				E	14%		
	2. Frozen	F S	14% 10%	M D	2%	C1 C2	12% —
				E	14%		
	q) Other	F S	14% 10%	M D	2%	C1 C2	12% —
				E	14%		
	II. Fillets:						
	a) Fresh or chilled:						
	1. Herring for the manufacture of fish meal and oil	F S	14·4% —	M E	— 14·4%	C1 C2	14·4% —
	2. Other	F S	16·4% 10%	M E	2% 16·4%	C1 C2	14·4% —
	b) Frozen:						
	1. Of cod (Gadus morrhua or Gadus callarias) ...	F S	14% 10%	M E	2% 12%	C1 C2	12% —
	2. Of coalfish (Pollachius virens or Gadus virens)	F S	14% 10%	M E	2% 12%	C1 C2	12% —
	3. Of haddock	F S	14% 10%	M E	2% 12%	C1 C2	12% —
	4. Of redfish (Sebastes marinus)	F S	14% 10%	M E	2% 12%	C1 C2	12% —
	5. Of tunny	F S	16·4% 10%	M E	2% 14·4%	C1 C2	14·4% —
	6. Of mackerel	F S	14% 10%	M E	2% 12%	C1 C2	12% —

1	2	3		4		5	
	7. Other:						
	aa) Herring for the manufacture of fish meal and oil	F	12%	M	—	C1	12%
		S	—	E	12%	C2	—
	bb) Other	F	14%	M	2%	C1	12%
		S	10%	E	12%	C2	—
	C. Livers and roes:						
	I. Roes	F	9%	M, D	1%	C1	8%
		S	5%			C2	—
				E	9%		
	II. Other		10%	M, D	2%	C1	8%
						C2	—
				E	10%		
03.02	**Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:**						
	A. Dried, salted or in brine:						
	I. Whole, headless or in pieces:						
	a) Herrings:						
	1. Wet salted split	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—
	2. Other	F	11·6%	M, D	2%	C1	9·6%
		S	10%			C2	—
				E	11·6%		
	b) Cod:						
	1. Wet salted split		—		—		—
	2. Other		2%	M, D, E	2%		—
	c) Anchovies (Engraulis sp. p.):						
	1. Wet salted split	F	8%	M	—	C1	8%
		S	—	E	8%	C2	—
	2. Other		10%	M, D	2%	C1	8%
						C2	—
				E	10%		
	d) Common halibut (Hippoglossus vulgaris):						
	1. Wet salted split	F	12%	M	—	C1	12%
		S	—	E	12%	C2	—
	2. Other	F	14%	M, D	2%	C1	12%
		S	10%			C2	—
				E	14%		

1	2	3		4		5	
03.02 (*contd*)	A. I. e) Salmon, salted or in brine:						
	1. Wet salted split	F	8·8%	M	—	C1	8·8%
		S	—	E	8·8%	C2	—
	2. Other	F	11%	M, D	2%	C1	8·8%
		S	10%	E	11%	C2	—
	f) Other:						
	1. Wet salted split	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—
	2. Other	F	11·6%	M, D	2%	C1	9·6%
		S	10%	E	11·6%	C2	—
	II. Fillets:						
	a) Of cod		2%	M, D, E	2%		—
	b) Of salmon, salted or in brine	F	14%	M, D	2%	C1	12%
		S	10%	E	14%	C2	—
	c) Of lesser or Greenland halibut (Hippoglossus reinhardtius), salted or in brine	F	14%	M, D	2%	C1	12%
		S	10%	E	14%	C2	—
	d) Other	F	14·8%	M, D	2%	C1	12·8%
		S	10%	E	14·8%	C2	—
	B. Smoked, whether or not cooked before or during the smoking process:						
	I. Herring		10%	M, D	2%	C1	8%
				E	10%	C2	—
	II. Salmon	F	12·4%	M, D	2%	C1	10·4%
		S	10%	E	12·4%	C2	—
	III. Lesser or Greenland halibut (Hippoglossus reinhardtius)	F	14%	M, D	2%	C1	12%
		S	10%	E	14%	C2	—
	IV. Common halibut (Hippoglossus vulgaris)	F	14·8%	M, D	2%	C1	12·8%
		S	10%	E	14·8%	C2	—

1	2	3		4		5	
	V. Other	F S	13·2% 10%	M D E	2% 13·2%	C1 C2	11·2% —
	C. Livers and roes:						
	I. Roes	F S	9·8% 5%	M D E	1% 9·8%	C1 C2	8·8% —
	II. Other	F S	11% 10%	M D E	2% 11%	C1 C2	8·8% —
	D. Fish meal	F S	12·4% 10%	M D E	2% 12·4%	C1 C2	10·4% —
03.03	**Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:**						
	A. Crustaceans:						
	I. Crawfish:						
	a) Frozen or dried	F S	22% 10%	M D E	2% 22%	C1 C2	20% —
	b) Other		26%	M D E	6% 26%	C1 C2	20% —
	II. Lobsters (Homarus sp.p.):						
	a) Live		14%	M D E	6% 14%	C1 C2	8% —
	b) Other:						
	1. Whole:						
	aa) Frozen or dried	F S	12·4% 10%	M D E	2% 12·4%	C1 C2	10·4% —
	bb) Other		16·4%	M D E	6% 16·4%	C1 C2	10·4% —
	2. Other:						
	aa) Frozen or dried	F S	18% 10%	M D E	2% 18%	C1 C2	16% —

1	2	3		4		5	
03.03 (*contd*)	A. II. b) 2. bb) Other		22%	M D E	6% 22%	C1 C2	16% —
	III. Crabs and freshwater crayfish:						
	a) Frozen or dried	F S	14% 10%	M D E	2% 14%	C1 C2	12% —
	b) Other		18%	M D E	6% 18%	C1 C2	12% —
	IV. Shrimps and prawns:						
	a) Prawns (Pandalidae sp.p.)	F S	11·6% 10%	M D E	2% 11·6%	C1 C2	9·6% —
	b) Shrimps of the genus "Crangon" sp.p.:						
	1. Fresh, chilled or simply boiled in water ...		20·4%	M D E	6% 20·4%	C1 C2	14·4% —
	2. Other:						
	aa Frozen or dried	F S	16·4% 10%	M D E	2% 16·4%	C1 C2	14·4% —
	bb) Other		20·4%	M D E	6% 20·4%	C1 C2	14·4% —
	c) Other:						
	1. Frozen or dried	F S	16·4% 10%	M D E	2% 16·4%	C1 C2	14·4% —
	2. Other		20·4%	M D E	6% 20·4%	C1 C2	14·4% —
	V. Other (for example, Norway lobsters):						
	a) Norway lobsters (Dublin Bay prawns), not frozen or dried		15·6%	M D E	6% 15·6%	C1 C2	9·6% —
	b) Other	F S	11·6% 10%	M D E	2% 11·6%	C1 C2	9·6% —

1	2	3		4		5	
	B. Molluscs:						
	I. Oysters:						
	a) European flat oysters weighing not more than 40 g each:						
	1. From 1 March to 31 May		—		—		—
	2. From 1 June to last day of February		6%	M, D, E	6%		—
	b) Other:						
	1. In shell:						
	aa) Of the kind Ostrea virginica:						
	11. From 1 March to 31 May	F	14·4%	M	—	C1	14·4%
		S	—	E	14·4%	C2	—
	22. From 1 June to last day of February	F	17·4%	M, D	3%	C1	14·4%
		S	15%	E	17·4%	C2	—
	bb) Of other kinds:						
	11. From 1 March to 31 May	F	14·4%	M	—	C1	14·4%
		S	—	E	14·4%	C2	—
	22. From 1 June to last day of February		20·4%	M, D	6%	C1	14·4%
				E	20·4%	C2	—
	2. Not in shell		20·4%	M, D	6%	C1	14·4%
				E	20·4%	C2	—
	II. Mussels:						
	a) Frozen or dried		10%	M, D	2%	C1	8%
				E	10%	C2	—
	b) Other		14%	M, D	6%	C1	8%
				E	14%	C2	—
	III. Snails, other than sea snails		2%	M, D, E	2%		—
	IV. Other:						
	a) Frozen:						
	1. Squid:						
	aa) Ommastrephes sagittatus and Loligo sp.p.		6·8%	M, D	2%	C1	4·8%
				E	6·8%	C2	—

1	2	3	4	5
03.03 (*contd*)	B. IV. a) 1. bb) Other	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	2. Cuttle-fish of the species Sepia officinalis, Rossia macrosoma and Sepiola rondeleti	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	3. Octopus	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	4. Other	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	b) Other: 1. Squid (Ommastrephes sagittatus and Loligo sp.p.)	6·8%	M, D 2% E 6·8%	C1 4·8% C2 —
	2. Other: aa) Clams, cockles, scallops (including queen scallops), whelks and winkles, other than dried	12·4%	M, D 6% E 12·4%	C1 6·4% C2 —
	bb) Other	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —

Chapter 4

Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not elsewhere specified or included

Notes

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

Additional Notes

1. *The term "cans", as used in Note 2. to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5 kg.*

2. *The expression "special milk for infants", as used in subheading 04.02 B.I.a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivifiable aerobic bacteria and less than 2 coliform bacteria.*

3. *For the purpose of calculating the fat content of products falling within subheadings 04.02 B.I.b) and B.II.b), the weight of any added sugar shall be disregarded.*

4. *(a) The expression "whole cheeses", as used in subheading 04.04 A.I.a), shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights:*
   - *— Emmentaler: not less than 60 kg but not more than 130 kg;*
   - *— Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg;*
   - *— Bergkäse: not less than 20 kg but not more than 60 kg;*
   - *— Appenzell: not less than 6 kg but not more than 8 kg.*

   (b) The expression "whole cheeses", as used in subheading 04.04 E.I.b) 1.aa), shall be taken to apply to:
   - *— Whole cheeses of the conventional flat cylindrical shape of a net weight of not less than 39 kg but not more than 44 kg;*
   - *— cubic blocks of cheese of a net weight of not less than 16 kg but not more than 21 kg.*

5. *Subheading 04.04 A.I.b) 2. shall be taken to apply only to goods the packings of which bear at least the following particulars:*
   - *— the description of the cheese,*
   - *— the fat content, by weight, in the dry matter,*
   - *— the packer responsible,*
   - *— the country of origin of the cheese.*

6. *For the purposes of subheading 04.04 D.I., the expression "put up for retail sale" shall be taken to apply to cheese of kinds classified under that subheading put up in immediate packings of a net weight not exceeding 1 kg containing portions or slices of an individual net weight not exceeding 100 g.*

7. *For the purposes of subheadings 04.04 A.I.a), A.I.b) and D.I., the term "free-at-frontier value" shall be taken to mean the free-at-frontier price or free on board price in the country of exportation, plus a lump sum to be determined in respect of the expenses of delivery to the customs territory of the Community.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
04.01	**Milk and cream, fresh, not concentrated or sweetened:**			
	A. Of a fat content, by weight, not exceeding 6%:			
	I. Yoghourt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk:			
	a) In immediate packings of a net capacity of 2 litres or less	—	—	—
	b) Other	—	—	—
	II. Other:			
	a) In immediate packings of a net capacity of 2 litres or less and of a fat content, by weight:			
	1. Not exceeding 4%	—	—	—
	2. Exceeding 4%	—	—	—
	b) Other, of a fat content, by weight:			
	1. Not exceeding 4%	—	—	—
	2. Exceeding 4%	—	—	—
	B. Other, of a fat content, by weight:			
	I. Exceeding 6% but not exceeding 21%	—	—	—
	II. Exceeding 21% but not exceeding 45%	—	—	—
	III. Exceeding 45%	—	—	—
04.02	**Milk and cream, preserved, concentrated or sweetened:**			
	A. Not containing added sugar:			
	I. Whey	—	—	—
	II. Milk and cream, in powder or granules:			
	a) In immediate packings of a net capacity of 2·5 kg or less and of a fat content, by weight:			
	1. Not exceeding 1·5%	—	—	—
	2. Exceeding 1·5% but not exceeding 27% ...	—	—	—
	3. Exceeding 27% but not exceeding 29% ...	—	—	—
	4. Exceeding 29%	—	—	—

1	2	3	4	5
	b) Other, of a fat content, by weight:			
	1. Not exceeding 1·5%	—	—	—
	2. Exceeding 1·5% but not exceeding 27% ...	—	—	—
	3. Exceeding 27% but not exceeding 29% ...	—	—	—
	4. Exceeding 29%	—	—	—
	III. Milk and cream, other than in powder or granules:			
	a) In hermetically sealed cans of a net capacity of 454 g or less, or in glass containers of a capacity of 0·5 litre or less, and of a fat content, by weight, not exceeding 11%:			
	1. Of a fat content, by weight, not exceeding 8·9%	—	—	—
	2. Other	—	—	—
	b) Other, of a fat content, by weight:			
	1. Not exceeding 45%	—	—	—
	2. Exceeding 45%	—	—	—
	B. Containing added sugar:			
	I. Milk and cream, in powder or granules:			
	a) Special milk for infants, in hermetically sealed containers of a net capacity of 500 g or less and of a fat content, by weight, exceeding 10% but not exceeding 27%	—	—	—
	b) Other:			
	1. In immediate packings of a net capacity of 2·5 kg or less and of a fat content, by weight:			
	aa) Not exceeding 1·5%	—	—	—
	bb) Exceeding 1·5% but not exceeding 27% ...	—	—	—
	cc) Exceeding 27%	—	—	—
	2. Other, of a fat content, by weight:			
	aa) Not exceeding 1·5%	—	—	—
	bb) Exceeding 1·5% but not exceeding 27% ...	—	—	—
	cc) Exceeding 27%	—	—	—
	II. Milk and cream, other than in powder or granules:			
	a) In hermetically sealed cans of a net capacity of 454 g or less and of a fat content, by weight, not exceeding 9·5%	—	—	—
	b) Other, of a fat content, by weight:			
	1. Not exceeding 45%	—	—	—
	2. Exceeding 45%	—	—	—

1	2	3	4	5
04.03	**Butter:**			
	A. Of a fat content, by weight, not exceeding 85%	—	—	—
	B. Other...	—	—	—
04.04	**Cheese and curd*:**			
	A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:			
	I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months:			
	a) Whole cheeses of a free-at-frontier value per 100 kg net weight of:			
	1. 186·07 UA or more, but less than 206·07 UA	—	—	—
	2. 206·07 UA or more	—	—	—
	b) Pieces packed in vacuum or in inert gas:			
	1. With rind on at least one side, of a net weight:			
	aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 206·07 UA but less than 234·07 UA per 100 kg net weight	—	—	—
	bb) Of not less than 450 g and of a free-at-frontier value of not less than 234·07 UA per 100 kg net weight	—	—	—
	2. Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than 254·07 UA per 100 kg net weight	—	—	—
	II. Other	—	—	—
	B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs	—	—	—
	C. Blue-veined cheese, not grated or powdered	—	—	—
	D. Processed cheese, not grated or powdered:			
	I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up for retail sale, of a free-at-frontier value of not less than 150 UA per 100 kg net weight and of a fat content, by weight, in the dry matter, not exceeding 56%	—	—	—

* Throughout this heading values expressed in Units of Account (UA) shall be converted to Sterling at the current agricultural representative rate (1·86369 UA=£1).

1	2	3	4	5
	II. Other, of a fat content, by weight:			
	a) Not exceeding 36% and of a fat content, by weight, in the dry matter:			
	1. Not exceeding 48%	—	—	—
	2. Exceeding 48%	—	—	—
	b) Exceeding 36%	—	—	—
	E. Other:			
	I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter:			
	a) Not exceeding 47%	—	—	—
	b) Exceeding 47% but not exceeding 72%:			
	1. Cheddar, including Chester:			
	aa) Whole Cheddar cheeses, made from unpasteurized milk, of a minimum fat content of 50% by weight, in the dry matter, matured for at least 9 months and of a free-at-frontier value of not less than 193·10 UA per 100 kg net weight	—	—	—
	bb) Other	—	—	—
	2. Tilsit and Butterkäse, of a fat content, by weight, in the dry matter:			
	aa) Not exceeding 48%	—	—	—
	bb) Exceeding 48%	—	—	—
	3. Kashkaval	—	—	—
	4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goat-skin bottles	—	—	—
	5. Other	—	—	—
	c) Exceeding 72%:			
	1. In immediate packings of a net capacity not exceeding 500 g	—	—	—
	2. Other	—	—	—
	II. Other:			
	a) Grated or powdered	—	—	—
	b) Other	—	—	—

1	2	3	4	5
04.05	**Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:**			
	A. Eggs in shell, fresh or preserved:			
	I. Poultry eggs:			
	a) Eggs for hatching	—	—	—
	b) Other	—	—	—
	II. Other eggs:			
	a) Not exceeding 6·3 kg in weight per 120	F 9·6% plus £0·0100 per 120 S £0·0500 per 120	M, D £0·0100 per 120 E 9·6% plus £0·0100 per 120	C1 9·6% C2 —
	b) Over 6·3 kg but not exceeding 7·7 kg in weight per 120	F 9·6% plus £0·0150 per 120 S £0·0750 per 120	M, D £0·0150 per 120 E 9·6% plus £0·0150 per 120	C1 9·6% C2 —
	c) Over 7·7 kg in weight per 120	F 9·6% plus £0·0175 per 120 S £0·0875 per 120	M, D £0·0175 per 120 E 9·6% plus £0·0175 per 120	C1 9·6% C2 —
	B. Eggs, not in shell; egg yolks:			
	I. Suitable for human consumption:			
	a) Eggs, not in shell:			
	1. Dried	—	—	—
	2. Other	—	—	—
	b) Egg yolks:			
	1. Liquid	—	—	—
	2. Frozen	—	—	—
	3. Dried	—	—	—
	II. Other	2%	M, D, E 2%	—
04.06	**Natural honey**	F 21·6% plus £0·0984 per 100 kg S £0·4920 per 100 kg	M, D £0·0984 per 100 kg E 21·6% plus £0·0984 per 100 kg	C1 21·6% C2 —
04.07	**Edible products of animal origin, not elsewhere specified or included**	F 11·6% S 10%	M, D 2% E 11·6%	C1 9·6% C2 —

Chapter 5

Products of Animal Origin, not elsewhere specified or included

Notes

1. This Chapter does not cover:
   (*a*) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
   (*b*) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43);
   (*c*) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
   (*d*) Prepared knots or tufts for broom or brush making (heading No. 96.03).
2. For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.
3. Throughout this Schedule elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.
4. Throughout this Schedule, the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
05.01	**Human hair, unworked, whether or not washed or scoured; waste of human hair**	—	—	—
05.02	**Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair:**			
	A. Raw, whether or not cleaned or washed	—	—	—
	B. Bristles in bundles or bunches, consisting exclusively of bristles laid parallel	—	—	—
	C. Other...	1·5%	M 1·5% E —	—

1	2	3		4		5	
05.03	**Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:**						
	A. Neither curled nor put up on a layer or between two layers of other material:						
	I. Raw, whether or not cleaned or washed		—		—		—
	II. Other		1·5%	M E	1·5% —		—
	B. Other:						
	I. Raw, whether or not cleaned or washed	F S	0·8% —	M E	— 0·8%	C1 C2	0·8% —
	II. Other		2·3%	M E	1·5% 0·8%	C1 C2	0·8% —
05.04	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:**						
	A. Sausage casings:						
	I. Hog		—		—		—
	II. Other		2%	M, D, E	2%		—
	B. Other:						
	I. Of bovine animals		2%	M E	2% —		—
	II. Other		—		—		—
05.05	**Fish waste:**						
	A. Herring offals		—		—		—
	B. Other...		1%	M E	1% —		—
05.06	**Sinews and tendons; parings and similar waste, of raw hides or skins**		—		—		—
05.07	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:**						
	A. Bed feathers; down:						
	I. Raw:						
	a) Feathers in bales, sacks or similar packages, without internal containers; down		—		—		—

1	2	3		4		5	
	b) Other		2%	M E	2% —		—
	II. Other:						
	a) Feathers in bales, sacks or similar packages, without internal containers; down:						
	1. Cleaned to the standard prescribed in paragraph 8 of Part 12 of British Standard 1425: 1960 (with its supplement), as amended up to and including November, 1967		3·8%	M E	1% 2·8%	C1 C2	2·8% —
	2. Other	F S	2·8% —	M E	— 2·8%	C1 C2	2·8% —
	b) Other		4·8%	M E	2% 2·8%	C1 C2	2·8% —
	B. Other:						
	I. Skins and pieces thereof, with their down	F S	1·6% —	M E	— 1·6%	C1 C2	1·6% —
	II. Feathers in bales, sacks or similar packages, without internal containers:						
	a) Cleaned to the standard prescribed in paragraph 8 of Part 12 of British Standard 1425: 1960 (with its supplement), as amended up to and including November, 1967		2·6%	M E	1% 1·6%	C1 C2	1·6% —
	b) Other	F S	1·6% —	M E	— 1·6%	C1 C2	1·6% —
	III. Barbs, quills and scapes		2·6%	M E	1% 1·6%	C1 C2	1·6% —
	IV. Other		3·6%	M E	2% 1·6%	C1 C2	1·6% —
05.08	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products:**						
	A. Ossein		—		—		—
	B. Bone meal		1%	M E	1% —		—
	C. Other...		1%	M E	1% —		—

1	2	3	4	5
05.09	**Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products**	1%	M 1% E —	—
05.10	**Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory**	—	—	—
05.11	**Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell**	1%	M 1% E —	—
05.12	**Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells**	—	—	—
05.13	**Natural sponges:**			
	A. Raw	—	—	—
	B. Other	F 6·4% S —	M — E 6·4%	C1 6·4% C2 —
05.14	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products:**			
	A. Pancreas glands	—	—	—
	B. Other...	2%	M 2% E —	—
05.15	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:**			
	A. Fish, crustaceans and molluscs:			
	I. Fish of a length of 6 cm or less and shrimps and prawns, dried	6%	M, D 2% E 6%	C1 4% C2 —
	II. Other:			
	a) Salted fish roes	2%	M 2% E —	—
	b) Other	2%	M, D, E 2%	—

1	2	3	4	5
	B. Other:			
	I. Cochineal	—	—	—
	II. Blood powder and blood plasma	2%	M 2%	—
			E —	
	III. Other	2%	M D E 2%	—

SECTION II

VEGETABLE PRODUCTS

Chapter 6

Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage

Notes

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Special Note applying to certain subheadings only

In this Chapter, "gross" means inclusive of the weight of any earth or other growing medium in which the goods are imported.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA Denmark (M) (E) (D)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:**			
	A. Dormant:			
	I. Lily of the valley crowns and roots	8·8%	M, D 4%; E 8·8%	C1 4·8%; C2 —
	II. Bulbs, corms, rhizomes and tubers:			
	a) Begonia and gloxinia	F 6·8%; S 5%	M, D 2%; E 6·8%	C1 4·8%; C2 —
	b) Other	8·8%	M, D 4%; E 8·8%	C1 4·8%; C2 —

1	2	3	4	5	
	III. Other, including dahlia and other tuberous roots	F 4·8% plus £0·0550 per kg S £0·1377 per kg	M, D £0·0550 per kg E 4·8% plus £0·0550 per kg	C1 C2	4·8% —
	B. In growth or in flower: I. Orchids, hyacinths, narcissi and tulips: a) Narcissus (polyanthus types), roman hyacinth ...	F 9% plus £0·0165 per kg (gross) S £0·0413 per kg (gross)	M, D £0·0165 per kg (gross) E 9% plus £0·0165 per kg (gross)	C1 C2	9% —
	b) Hyacinth (other than roman hyacinth), narcissus (other than polyanthus types but including daffodil), tulip: 1. From 1 December to last day of February ...	F 9% plus £0·1249 per kg (gross) S £0·3123 per kg (gross)	M, D £0·1249 per kg (gross) E 9% plus £0·1249 per kg (gross)	C1 C2	9% —
	2. From 1 March to 30 April	F 9% plus £0·0992 per kg (gross) S £0·2480 per kg (gross)	M, D £0·0992 per kg (gross) E 9% plus £0·0992 per kg (gross)	C1 C2	9% —
	3. From 1 May to 30 November	F 9% plus £0·0734 per kg (gross) S £0·1837 per kg (gross)	M, D £0·0734 per kg (gross) E 9% plus £0·0734 per kg (gross)	C1 C2	9% —
	c) Other	F 9% plus £0·0734 per kg (gross) S £0·1837 per kg (gross)	M, D £0·0734 per kg (gross) E 9% plus £0·0734 per kg (gross)	C1 C2	9% —
	II. Other: a) Ixia ... ... Snowdrop ... ... Star of Bethlehem	F 6% plus £0·0165 per kg (gross) S £0·0413 per kg (gross)	M, D £0·0165 per kg (gross) E 6% plus £0·0165 per kg (gross)	C1 C2	6% —
	b) Ranunculus	F 6% plus £0·0256 per kg (gross) S £0·0642 per kg (gross)	M, D £0·0256 per kg (gross) E 6% plus £0·0256 per kg (gross)	C1 C2	6% —

1	2	3	4	5
06.01 (*contd*)	B. II. c) Iris:			
	1. From 1 December to last day of February ...	F 6% plus £0·1249 per kg (gross) S £0·3123 per kg (gross)	M, D £0·1249 per kg (gross) E 6% plus £0·1249 per kg (gross)	C1 6% C2 —
	2. From 1 March to 30 April	F 6% plus £0·0992 per kg (gross) S £0·2480 per kg (gross)	M, D £0·0992 per kg (gross) E 6% plus £0·0992 per kg (gross)	C1 6% C2 —
	3. From 1 May to 30 November	F 6% plus £0·0734 per kg (gross) S £0·1837 per kg (gross)	M, D £0·0734 per kg (gross) E 6% plus £0·0734 per kg (gross)	C1 6% C2 —
	d) Freesia:			
	1. From 1 September to 30 April	16%	M, D 10% E 16%	C1 6% C2 —
	2. From 1 May to 31 August	10%	M, D 4% E 10%	C1 6% C2 —
	e) Other	F 6% plus £0·0734 per kg (gross) S £0·1837 per kg (gross)	M, D £0·0734 per kg (gross) E 6% plus £0·0734 per kg (gross)	C1 6% C2 —
06.02	**Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:**			
	A. Unrooted cuttings and slips:			
	I. Of vines	4%	M, D, E 4%	—
	II. Other	F 11·2% S 10%	M, D 4% E 11·2%	C1 7·2% C2 —
	B. Vine slips, grafted or rooted	F 1·8% plus £1·7715 per 100 kg (gross) S £4·4289 per 100 kg (gross)	M, D £1·7715 per 100 kg (gross) E 1·8% plus £1·7715 per 100 kg (gross)	C1 1·8% C2 —
	C. Pineapple plants	£1·7715 per 100 kg (gross)	M, D, E £1·7715 per 100 kg (gross)	—

1	2	3		4		5	
	D. Other:						
	I. Mushroom spawn	F	11·8%	M, D	4%	C1	7·8%
		S	10%	E	11·8%	C2	—
	II. Rose stocks and rose trees, shrubs, bushes and plants:						
	a) Rose stocks neither budded nor grafted, the following: Rooted single stems of rosa canina or rosa rugosa, not less than 1·2 m in length; seedlings of rosa canina or rosa laxa	F	9·8%	M, D	2%	C1	7·8%
		S	5%	E	9·8%	C2	—
	b) Other:						
	1. Standard trees, including half standards, quarter standards and weeping standards	F	7·8% plus £4·8000 per 100	M, D	£4·8000 per 100	C1	7·8%
		S	£12 per 100	E	7·8% plus £4·8000 per 100	C2	—
	2. Other	F	7·8% plus £1·2000 per 100	M, D	£1·2000 per 100	C1	7·8%
		S	£3 per 100	E	7·8% plus £1·2000 per 100	C2	—
	III. Fruit stocks and fruit trees, shrubs, bushes and plants ...	F	7·8% plus £1·7715 per 100 kg (gross)	M, D	£1·7715 per 100 kg (gross)	C1	7·8%
		S	£4·4289 per 100 kg (gross)	E	7·8% plus £1·7715 per 100 kg (gross)	C2	—
	IV. Azalea indica:						
	a) Not in flower	F	7·8%	M	—	C1	7·8%
		S	—	E	7·8%	C2	—
	b) In flower	F	7·8% plus £0·0734 per kg (gross)	M, D	£0·0734 per kg (gross)	C1	7·8%
		S	£0·1837 per kg (gross)	E	7·8% plus £0·0734 per kg (gross)	C2	—
	V. Broussonetia papyrifera (paper mulberry) and grafts on Broussonetia papyrifera stock; sweet bays	F	11·8%	M, D	4%	C1	7·8%
		S	10%	E	11·8%	C2	—
	VI. Other:						
	a) Not in flower:						
	1. Trees, shrubs and bushes	F	7·8% plus £1·7715 per 100 kg (gross)	M, D	£1·7715 per 100 kg (gross)	C1	7·8%
		S	£4·4289 per 100 kg (gross)	E	7·8% plus £1·7715 per 100 kg (gross)	C2	—
	2. Other	F	7·8% plus £0·0550 per kg (gross)	M, D	£0·0550 per kg (gross)	C1	7·8%
		S	£0·1377 per kg (gross)	E	7·8% plus £0·0550 per kg (gross)	C2	—

1	2	3	4	5
06.02 *(contd)*	D. VI. b) In flower:			
	1. Gypsophila	F 7·8% plus £0·0165 per kg (gross) S £0·0413 per kg (gross)	M, D £0·0165 per kg (gross) E 7·8% plus £0·0165 per kg (gross)	C1 7·8% C2 —
	Heather			
	Marguerite			
	Marigold			
	Stock			
	2. Other	F 7·8% plus £0·0734 per kg (gross) S £0·1837 per kg (gross)	M, D £0·0734 per kg (gross) E 7·8% plus £0·0734 per kg (gross)	C1 7·8% C2 —
06.03	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**			
	A. Fresh:			
	I. From 1 June to 31 October:			
	a) Mimosa	F 14·4% plus £0·0073 per kg S £0·0183 per kg	M, D £0·0073 per kg E 14·4% plus £0·0073 per kg	C1 14·4% C2 —
	b) Gypsophila	F 14·4% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 14·4% plus £0·0165 per kg	C1 14·4% C2 —
	Heather			
	Ixia			
	Marguerite			
	Marigold			
	Roman hyacinth			
	Snowdrop			
	Star of Bethlehem			
	Stock			
	c) Lilac	F 14·4% plus £0·0132 per kg S £0·0330 per kg	M, D £0·0132 per kg E 14·4% plus £0·0132 per kg	C1 14·4% C2 —

1	2	3	4	5
	d) Narcissus (polyanthus types) ... ... Peony ... ... Ranunculus	F 14·4% plus £0·0256 per kg S £0·0642 per kg	M, D £0·0256 per kg E 14·4% plus £0·0256 per kg	C1 14·4% C2 —
	e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip	F 14·4% plus £0·0734 per kg S £0·1837 per kg	M, D £0·0734 per kg E 14·4% plus £0·0734 per kg	C1 14·4% C2 —
	f) Freesia: 1. From 1 September to 31 October: aa) Of a value exceeding £1·9836 per kg ...	F 14·4% plus £0·3086 per kg S £0·7716 per kg	M, D £0·3086 per kg E 14·4% plus £0·3086 per kg	C1 14·4% C2 —
	bb) Other	24%	M, D 10% E 24%	C1 14·4% C2 —
	2. From 1 June to 31 August	F 14·4% plus £0·1102 per kg S £0·2755 per kg	M, D £0·1102 per kg E 14·4% plus £0·1102 per kg	C1 14·4% C2 —
	g) Anemone ... ... Carnation ... ... Rose	F 14·4% plus £0·1102 per kg S £0·2755 per kg	M, D £0·1102 per kg E 14·4% plus £0·1102 per kg	C1 14·4% C2 —
	h) Other	F 14·4% plus £0·0881 per kg S £0·2204 per kg	M, D £0·0881 per kg E 14·4% plus £0·0881 per kg	C1 14·4% C2 —
	II. From 1 November to 31 May: a) Mimosa	F 10·2% plus £0·0073 per kg S £0·0183 per kg	M, D £0·0073 per kg E 10·2% plus £0·0073 per kg	C1 10·2% C2 —

1	2	3	4	5
06.03 (*contd*)	A. II. b) Gypsophila ... ... Heather ... ... Ixia ... ... Marguerite ... ... Marigold ... ... Roman hyacinth ... ... Snowdrop ... ... Star of Bethlehem ... ... Stock	F 10·2% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 10·2% plus £0·0165 per kg	C1 10·2% C2 —
	c) Lilac	F 10·2% plus £0·0132 per kg S £0·0330 per kg	M, D £0·0132 per kg E 10·2% plus £0·0132 per kg	C1 10·2% C2 —
	d) Narcissus (polyanthus types) ... ... Peony ... ... Ranunculus	F 10·2% plus £0·0256 per kg S £0·0642 per kg	M, D £0·0256 per kg E 10·2% plus £0·0256 per kg	C1 10·2% C2 —
	e) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip:			
	1. From 1 November to 30 November	F 10·2% plus £0·0734 per kg S £0·1837 per kg	M, D £0·0734 per kg E 10·2% plus £0·0734 per kg	C1 10·2% C2 —
	2. From 1 December to last day of February ...	F 10·2% plus £0·1249 per kg S £0·3123 per kg	M, D £0·1249 per kg E 10·2% plus £0·1249 per kg	C1 10·2% C2 —
	3. From 1 March to 30 April	F 10·2% plus £0·0992 per kg S £0·2480 per kg	M, D £0·0992 per kg E 10·2% plus £0·0992 per kg	C1 10·2% C2 —
	4. From 1 May to 31 May	F 10·2% plus £0·0734 per kg S £0·1837 per kg	M, D £0·0734 per kg E 10·2% plus £0·0734 per kg	C1 10·2% C2 —

1	2	3	4	5
	f) Freesia: 1. From 1 November to 30 April: aa) Of a value exceeding £1·9836 per kg ...	F 10·2% plus £0·3086 per kg S £0·7716 per kg	M, D £0·3086 per kg E 10·2% plus £0·3086 per kg	C1 10·2% C2 —
	bb) Other	20·2%	M, D 10% E 20·2%	C1 10·2% C2 —
	2. From 1 May to 31 May	F 10·2% plus £0·1102 per kg S £0·2755 per kg	M, D £0·1102 per kg E 10·2% plus £0·1102 per kg	C1 10·2% C2 —
	g) Anemone ... ... Carnation ... ... Rose	F 10·2% plus £0·1102 per kg S £0·2755 per kg	M, D £0·1102 per kg E 10·2% plus £0·1102 per kg	C1 10·2% C2 —
	h) Other	F 10·2% plus £0·0881 per kg S £0·2204 per kg	M, D £0·0881 per kg E 10·2% plus £0·0881 per kg	C1 10·2% C2 —
	B. Other: I. Mimosa	F 12% plus £0·0073 per kg S £0·0183 per kg	M, D £0·0073 per kg E 12% plus £0·0073 per kg	C1 12% C2 —
	II. Gypsophila ... ... Heather ... ... Ixia ... ... Marguerite ... ... Marigold ... ... Roman hyacinth ... ... Snowdrop ... ... Star of Bethlehem ... ... Stock	F 12% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 12% plus £0·0165 per kg	C1 12% C2 —

1	2	3	4	5
06.03 (*contd*)	B. III. Lilac	F 12% plus £0·0132 per kg S £0·0330 per kg	M, D £0·0132 per kg E 12% plus £0·0132 per kg	C1 12% C2 —
	IV. Narcissus (polyanthus types) ... ... Peony ... ... Ranunculus	F 12% plus £0·0256 per kg S £0·0642 per kg	M, D £0·0256 per kg E 12% plus £0·0256 per kg	C1 12% C2 —
	V. Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip:			
	a) From 1 December to last day of February	F 12% plus £0·1249 per kg S £0·3123 per kg	M, D £0·1249 per kg E 12% plus £0·1249 per kg	C1 12% C2 —
	b) From 1 March to 30 April	F 12% plus £0·0992 per kg S £0·2480 per kg	M, D £0·0992 per kg E 12% plus £0·0992 per kg	C1 12% C2 —
	c) From 1 May to 30 November	F 12% plus £0·0734 per kg S £0·1837 per kg	M, D £0·0734 per kg E 12% plus £0·0734 per kg	C1 12% C2 —
	VI. Freesia: a) From 1 September to 30 April: 1. Of a value exceeding £1·9836 per kg	F 12% plus £0·3086 per kg S £0·7716 per kg	M, D £0·3086 per kg E 12% plus £0·3086 per kg	C1 12% C2 —
	2. Other	22%	M, D 10% E 22%	C1 12% C2 —
	b) From 1 May to 31 August	F 12% plus £0·1102 per kg S £0·2755 per kg	M, D £0·1102 per kg E 12% plus £0·1102 per kg	C1 12% C2 —
	VII. Anemone ... ... Carnation ... ... Rose	F 12% plus £0·1102 per kg S £0·2755 per kg	M, D £0·1102 per kg E 12% plus £0·1102 per kg	C1 12% C2 —

1	2	3	4	5
	VIII. Other	F 12% plus £0·0881 per kg S £0·2204 per kg	M, D } £0·0881 per kg E 12% plus £0·0881 per kg	C1 12% C2 —
06.04	**Foliage branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**			
	A. Reindeer moss	£0·0165 per kg	M, D, E } £0·0165 per kg	—
	B. Other:			
	I. Fresh:			
	a) Foliage:			
	1 Cycas ... ... Magnolia ... ... Holly ... ... Mistletoe ... ... Golden palm	10%	M, D } 4% E 10%	C1 6% C2 —
	2. Asparagus	F 6% plus £0·0734 per kg S £0·1837 per kg	M, D } £0·0734 per kg E 6% plus £0·0734 per kg	C1 6% C2 —
	3. Other	F 6% plus £0·0165 per kg S £0·0413 per kg	M, D } £0·0165 per kg E 6% plus £0·0165 per kg	C1 6% C2 —
	b) Branches (other than foliage) and other parts ...	10%	M, D } 4% E 10%	C1 6% C2 —
	c) Mosses and lichens	F 6% plus £0·0165 per kg S £0·0413 per kg	M, D } £0·0165 per kg E 6% plus £0·0165 per kg	C1 6% C2 —

1	2	3	4	5
06.04 (*contd*)	**B.** I. d) Grasses:			
	1. Agrostis	10%	M, D 4% E 10%	C1 6% C2 —
	Erianthus			
	Eulalia			
	Pampas			
	Stipa			
	Tropini (lagurus)			
	2. Other	F 6% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 6% plus £0·0165 per kg	C1 6% C2 —
	II. Not further prepared than dried:			
	a) Foliage:			
	1. Cycas	8·8%	M, D 4% E 8·8%	C1 4·8% C2 —
	Magnolia			
	Holly			
	Mistletoe			
	Golden palm			
	2. Asparagus	F 4·8% plus £0·0734 per kg S £0·1837 per kg	M, D £0·0734 per kg E 4·8% plus £0·0734 per kg	C1 4·8% C2 —
	3. Other	F 4·8% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 4·8% plus £0·0165 per kg	C1 4·8% C2 —
	b) Branches (other than foliage) and other parts ...	8·8%	M, D 4% E 8·8%	C1 4·8% C2 —
	c) Mosses and lichens	F 4·8% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 4·8% plus £0·0165 per kg	C1 4·8% C2 —

1	2	3	4	5
	d) Grasses: 1. Agrostis ... ... Erianthus ... ... Eulalia ... ... Pampas ... ... Stipa ... ... Tropini (lagurus)	8·8%	M, D 4% E 8·8%	C1 4·8% C2 —
	2. Other	F 4·8% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 4·8% plus £0·0165 per kg	C1 4·8% C2 —
	III. Other: a) Foliage: 1. Cycas ... ... Magnolia ... ... Holly ... ... Mistletoe ... ... Golden palm	F 14·2% S 10%	M, D 4% E 14·2%	C1 10·2% C2 —
	2. Asparagus	F 10·2% plus £0·0734 per kg S £0·1837 per kg	M, D £0·0734 per kg E 10·2% plus £0·0734 per kg	C1 10·2% C2 —
	3. Other	F 10·2% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 10·2% plus £0·0165 per kg	C1 10·2% C2 —
	b) Branches (other than foliage) and other parts ...	F 14·2% S 10%	M, D 4% E 14·2%	C1 10·2% C2 —
	c) Mosses and lichens	F 10·2% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 10·2% plus £0·0165 per kg	C1 10·2% C2 —

1	2	3	4	5
06.04 (*contd*)	B. III. d) Grasses: 1. Agrostis ... ... Erianthus ... ... Eulalia ... ... Pampas ... ... Stipa ... ... Tropini (lagurus)	F 14·2% S 10%	M, D 4% E 14·2%	C1 10·2% C2 —
	2. Other	F 10·2% plus £0·0165 per kg S £0·0413 per kg	M, D £0·0165 per kg E 10·2% plus £0·0165 per kg	C1 10·2% C2 —

Chapter 7

Edible Vegetables and Certain Roots and Tubers

Note

In headings Nos. 07.01, 07.02 and 07.03, the word "vegetables" is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (*Majorana hortensis* or *Origanum majorana*), horse-radish and garlic.

Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kinds falling within headings Nos. 07.01 to 07.03, other than:

(*a*) Dried leguminous vegetables, shelled (heading No. 07.05);
(*b*) Ground sweet peppers (heading No. 09.04);
(*c*) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03);
(*d*) Flour, meal and flakes of potato (heading No. 11.05).

Additional Note

The expression "cultivated mushrooms", as used in subheading 07.01 *Q.I., shall be taken to apply only to the following cultivated mushrooms of the Psalliota (Agaricus) species: hortensis, alba or dispora and subedulis. Other species, including those cultivated artificially (for example, Rhodopaxillus nudus and Polypurus tuberaster), fall within subheading* 07.01 *Q.IV.*

Heading No	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
07.01	**Vegetables, fresh or chilled:**			
	A. Potatoes:			
	I. Seed potatoes:			
	a) From 16 May to 30 June	F 7·2% plus £0·0196 per 100 kg S £0·0984 per 100 kg	M, D £0·0196 per 100 kg E 7·2% plus £0·0196 per 100 kg	C1 7·2% C2 —
	b) From 1 July to 31 August	F 7·2% plus £0·0393 per 100 kg S £0·1968 per 100 kg	M, D £0·0393 per 100 kg E 7·2% plus £0·0393 per 100 kg	C1 7·2% C2 —

1	2	3	4	5
07.01 (*contd*)	A. I. c) From 1 September to 15 May	F 7·2% plus £0·0196 per 100 kg S £0·0984 per 100 kg	M, D } £0·0196 per 100 kg E 7·2% plus £0·0196 per 100 kg	C1 7·2% C2 —
	II. New potatoes: a) From 1 January to 15 May	F 12% plus £0·0196 per 100 kg S £0·0984 per 100 kg	M, D } £0·0196 per 100 kg E 12% plus £0·0196 per 100 kg	C1 12% C2 —
	b) From 16 May to 30 June	F 16·8% plus £0·1836 per 100 kg S £0·9182 per 100 kg	M, D } £0·1836 per 100 kg E 16·8% plus £0·1836 per 100 kg	C1 16·8% C2 —
	III. Other: a) For the manufacture of starch: 1. From 1 July to 31 August	F 7·2% plus £0·0393 per 100 kg S £0·1968 per 100 kg	M, D } £0·0393 per 100 kg E 7·2 plus £0·0393 per 100 kg	C1 7·2% C2 —
	2. From 1 September to 30 June	F 7·2% plus £0·0196 per 100 kg S £0·0984 per 100 kg	M, D } £0·0196 per 100 kg E 7·2% plus £0·0196 per 100 kg	C1 7·2% C2 —
	b) Other: 1. From 1 July to 31 August	F 14·4% plus £0·0393 per 100 kg S £0·1968 per 100 kg	M, D } £0·0393 per 100 kg E 14·4% plus £0·0393 per 100 kg	C1 14·4% C2 —
	2. From 1 September to 30 June	F 14·4% plus £0·0196 per 100 kg S £0·0984 per 100 kg	M, D } £0·0196 per 100 kg E 14·4% plus £0·0196 per 100 kg	C1 14·4% C2 —
	B. Cabbages, cauliflowers and Brussels sprouts: I. Cauliflowers: a) From 15 April to 30 November: 1. From 15 April to 30 June	F £0·3149 per 100 kg plus w.i.g. of 10·2% or 1·20 UA per 100 kg S £0·7873 per 100 kg	M, D } £0·3149 per 100 kg E £0·3149 per 100 kg plus w.i.g. of 10·2% or 1·20 UA per 100 kg	C1 W.i.g. of 10·2% or 1·20 UA per 100 kg C2 —

1	2	3	4	5
	2. From 1 July to 30 November	F £0·2362 per 100 kg plus w.i.g. of 10·2% or 1·20 UA per 100 kg S £0·5905 per 100 kg	M, D £0·2362 per 100 kg E £0·2362 per 100 kg plus w.i.g. of 10·2% or 1·20 UA per 100 kg	C1 W.i.g. of 10·2% or 1·20 UA per 100 kg C2 —
	b) From 1 December to 14 April: 1. From 1 December to last day of February ...	F £0·2362 per 100 kg plus w.i.g. of 7·2% or 0·84 UA per 100 kg S £0·5905 per 100 kg	M, D £0·2362 per 100 kg E £0·2362 per 100 kg plus w.i.g. of 7·2% or 0·84 UA per 100 kg	C1 W.i.g. of 7·2% or 0·84 UA per 100 kg C2 —
	2. From 1 March to 14 April	F £0·3149 per 100 kg plus w.i.g. of 7·2% or 0·84 UA per 100 kg S £0·7873 per 100 kg	M, D £0·3149 per 100 kg E £0·3149 per 100 kg plus w.i.g. of 7·2% or 0·84 UA per 100 kg	C1 W.i.g. of 7·2% or 0·84 UA per 100 kg C2 —
	II. White cabbages and red cabbages	F 4% plus w.i.g. of 9% or 0·30 UA per 100 kg S 10%	M, D 4% E 4% plus w.i.g. of 9% or 0·30 UA per 100 kg	C1 W.i.g. of 9% or 0·30 UA per 100 kg C2 —
	III. Other	F 13% S 10%	M, D 4% E 13%	C1 9% C2 —
	C. Spinach	F 11·8% S 10%	M, D 4% E 11·8%	C1 7·8% C2 —
	D. Salad vegetables, including endive and chicory: I. Cabbage lettuce: a) From 1 April to 30 November: 1. From 1 April to 30 April	F £1·1810 per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross S £2·9526 per 100 kg	M, D £1·1810 per 100 kg E £1·1810 per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross	C1 W.i.g. of 9% or 1·50 UA per 100 kg gross C2 —

1	2	3	4	5
07.01 (*contd*)	D. I. a) 2. From 1 May to 31 May	F £0·7873per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross S £1·9684 per 100 kg	M, D } £0·7873 per 100 kg E £0·7873 per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross	C1 W.i.g. of 9% or 1·50 UA per 100 kg gross C2 —
	3. From 1 June to 31 October	F £0·6298 per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross S £1·5747 per 100 kg	M, D } £0·6298 per 100 kg E £0·6298 per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross	C1 W.i.g of 9% or 1·50 UA per 100 kg gross C2 —
	4. From 1 November to 30 November	F £0·3936 per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross S £0·9842 per 100 kg	M, D } £0·3936 per 100 kg E £0·3936 per 100 kg plus w.i.g. of 9% or 1·50 UA per 100 kg gross	C1 W.i.g. of 9% or 1·50 UA per 100 kg gross C2 —
	b) From 1 December to 31 March: 1. From 1 December to last day of February ...	F £0·3936 per 100 kg plus w.i.g. of 7·8% or 0·96 UA per 100 kg gross S £0·9842 per 100 kg	M, D } £0·3936 per 100 kg E £0·3936 per 100 kg plus w.i.g. of 7·8% or 0·96 UA per 100 kg gross	C1 W.i.g. of 7·8% or 0·96 UA per 100 kg gross C2 —
	2. From 1 March to 31 March	F £1·1810 per 100 kg plus w.i.g. of 7·8% or 0·96 UA per 100 kg gross S £2·9526 per 100 kg	M, D } £1·1810 per 100 kg E £1·1810 per 100 kg plus w.i.g. of 7·8% or 0·96 UA per 100 kg gross	C1 W.i.g. of 7·8% or 0·96 UA per 100 kg gross C2 —
	II. Other: a) Lettuce (other than cabbage lettuce) and endive: 1. From 1 March to 30 April	F 7·8% plus £1·1810 per 100 kg S £2·9526 per 100 kg	M, D } £1·1810 per 100 kg E 7·8% plus £1·1810 per 100 kg	C1 7·8% C2 —
	2. From 1 May to 31 May	F 7·8% plus £0·7873 per 100 kg S £1·9684 per 100 kg	M, D } £0·7873 per 100 kg E 7·8% plus £0·7873 per 100 kg	C1 7·8% C2 —

1	2	3		4		5	
	3. From 1 June to 31 October	F	7·8% plus £0·6298 per 100 kg	M, D	£0·6298 per 100 kg	C1	7·8%
		S	£1·5747 per 100 kg	E	7·8% plus £0·6298 per 100 kg	C2	—
	4. From 1 November to last day of February ...	F	7·8% plus £0·3936 per 100 kg	M, D	£0·3936 per 100 kg	C1	7·8%
		S	£0·9842 per 100 kg	E	7·8% plus £0·3936 per 100 kg	C2	—
	b) Chicory (salad):						
	1. From 1 November to 31 March	F	7·8% plus £0·3149 per 100 kg	M, D	£0·3149 per 100 kg	C1	7·8%
		S	£0·7873 per 100 kg	E	7·8% plus £0·3149 per 100 kg	C2	—
	2. From 1 April to 31 October	F	11·8%	M, D	4%	C1	7·8%
		S	10%	E	11·8%	C2	—
	c) Other	F	11·8%	M, D	4%	C1	7·8%
		S	10%	E	11·8%	C2	—
	E. Chard (or white beet) and cardoons	F	11·8%	M, D	4%	C1	7·8%
		S	10%	E	11·8%	C2	—
	F. Leguminous vegetables, shelled or unshelled:						
	I. Peas:						
	a) From 1 September to 31 May		10%	M, D	4%	C1	6%
				E	10%	C2	—
	b) From 1 June to 31 August:						
	1. Unshelled:						
	aa) From 1 June to 31 July	F	10·2% plus £0·7346 per 100 kg	M, D	£0·7346 per 100 kg	C1	10·2%
		S	£1·8365 per 100 kg	E	10·2% plus £0·7346 per 100 kg	C2	—
	bb) From 1 August to 31 August	F	14·2%	M, D	4%	C1	10·2%
		S	10%	E	14·2%	C2	—
	2. Shelled	F	14·2%	M, D	4%	C1	10·2%
		S	10%	E	14·2%	C2	—

1	2	3	4	5
07.01 (*contd*)	F. II. Beans (of the species *Phaseolus*):			
	a) From 1 October to 30 June	F 4% plus w.i.g. of 7·8% or 1·20 UA per 100 kg S 10%	M, D 4% E 4% plus w.i.g. of 7·8% or 1·20 UA per 100 kg	C1 W.i.g. of 7·8% or 1·20 UA per 100 kg C2 —
	b) From 1 July to 30 September	F 4% plus w.i.g. of 10·2% or 1·20 UA per 100 kg S 10%	M, D 4% E 4% plus w.i.g. of 10·2% or 1·20 UA per 100 kg	C1 W.i.g. of 10·2% or 1·20 UA per 100 kg C2 —
	III. Other	F 12·4% S 10%	M, D 4% E 12·4%	C1 8·4% C2 —
	G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots:			
	I. Celeriac (rooted celery or German celery):			
	a) From 1 May to 30 September	F 11·8% S 10%	M, D 4% E 11·8%	C1 7·8% C2 —
	b) From 1 October to 30 April	F 14·2% S 10%	M, D 4% E 14·2%	C1 10·2% C2 —
	II. Carrots and turnips:			
	a) Carrots:			
	1. From 1 April to 30 April	F 14·2% S 10%	M, D 4% E 14·2%	C1 10·2% C2 —
	2. From 1 May to 30 June	F 10·2% plus £0·7873 per 100 kg S £1·9684 per 100 kg	M, D £0·7873 per 100 kg E 10·2% plus £0·7873 per 100 kg	C1 10·2% C2 —
	3. From 1 July to 31 October	F 14·2% S 10%	M, D 4% E 14·2%	C1 10·2% C2 —
	4. From 1 November to 31 March	F 12·2% S 5%	M, D 2% E 12·2%	C1 10·2% C2 —
	b) Turnips	F 14·2% S 10%	M, D 4% E 14·2%	C1 10·2% C2 —

1	2	3		4		5	
	III. Horse-radish (*Cochlearia armoracia*)	F	10%	M, D	1%	C1	9%
		S	2·5%	E	10%	C2	—
	IV. Other	F	14·2%	M, D	4%	C1	10·2%
		S	10%	E	14·2%	C2	—
	H. Onions, shallots and garlic:						
	I. Dry-bulb onions and shallots:						
	a) From 1 February to 30 June	F	9·2%	M, D	2%	C1	7·2%
		S	5%	E	9·2%	C2	—
	b) From 1 July to 31 July	F	11·2%	M, D	4%	C1	7·2%
		S	10%	E	11·2%	C2	—
	c) From 1 August to 30 November	F	7·2% plus £0·1834 per 100 kg	M, D	£0·1834 per 100 kg	C1	7·2%
		S	£0·4586 per 100 kg	E	7·2% plus £0·1834 per 100 kg	C2	—
	d) From 1 December to 31 January	F	11·2%	M, D	4%	C1	7·2%
		S	10%	E	11·2%	C2	—
	II. Garlic	F	11·2%	M	4%	C1	7·2%
		S	10%	E	7·2%	C2	—
	III. Other	F	11·2%	M, D	4%	C1	7·2%
		S	10%	E	11·2%	C2	—
	IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)	F	11·8%	M, D	4%	C1	7·8%
		S	10%	E	11·8%	C2	—
	K. Asparagus:						
	I. From 16 April to 30 June	F	9·6% plus £2·2046 per 100 kg	M, D	£2·2046 per 100 kg	C1	9·6%
		S	£5·5115 per 100 kg	E	9·6% plus £2·2046 per 100 kg	C2	—
	II. From 1 July to 15 April	F	13·6%	M, D	4%	C1	9·6%
		S	10%	E	13·6%	C2	—
	L. Artichokes	F	11·8%	M, D	4%	C1	7·8%
		S	10%	E	11·8%	C2	—

1	2	3	4	5
07.01 (*contd*)	M. Tomatoes:			
	I. From 1 November to 14 May:			
	a) From 1 November to 15 November	F 4% plus w.i.g. of 6·6% or 1·20 UA per 100 kg S 10%	M, D, E 4%	C1 W.i.g. of 6·6% or 1·20 UA per 100 kg C2 —
	b) From 16 November to 31 March	F 3·2% plus w.i.g. of 6·6% or 1·20 UA per 100 kg S 8%	M, D, E 3·2%	C1 W.i.g. of 6·6% or 1·20 UA per 100 kg C2 —
	c) From 1 April to 30 April	F 4% plus w.i.g. of 6·6% or 1·20 UA per 100 kg S 10%	M, D, E 4%	C1 W.i.g. of 6·6% or 1·20 UA per 100 kg C2 —
	d) From 1 May to 14 May:			
	1. Of a value exceeding £13·7800 per 100 kg ...	F £1·4696 per 100 kg plus w.i.g. of 6·6% or 1·20 UA per 100 kg S £3·6740 per 100 kg	M, D, E £1·4696 per 100 kg plus w.i.g. of 6·6% or 1·20 UA per 100 kg	C1 W.i.g. of 6·6% or 1·20 UA per 100 kg C2 —
	2. Other	F 4% plus w.i.g. of 6·6% or 1·20 UA per 100 kg S 10%	M, D, E 4%	C1 W.i.g. of 6·6% or 1·20 UA per 100 kg C2 —
	II. From 15 May to 31 October:			
	a) 15 May:			
	1. Of a value exceeding £13·7800 per 100 kg ...	F £1·4696 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg S £3·6740 per 100 kg	M, D, E £1·4696 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —
	2. Other	F 4% plus w.i.g. of 10·8% or 2·10 UA per 100 kg S 10%	M, D, E 4%	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —

1	2	3	4	5
	b) From 16 May to 31 May:			
	1. Of a value exceeding £11·0250 per 100 kg ...	F £2·2046 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg S £5·5115 per 100 kg	M, D, E £2·2046 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —
	2. Other	F 4% plus w.i.g. of 10·8% or 2·10 UA per 100 kg S 10%	M, D 4% E 4% plus w.i.g. of 10·8% or 2·10 UA per 100 kg	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —
	c) From 1 June to 15 June	F £2·2046 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg S £5·5115 per 100 kg	M, D, E £2·2046 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —
	d) From 16 June to 31 July	F £1·8369 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg S £4·5923 per 100 kg	M, D, E £1·8369 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —
	e) From 1 August to 31 August	F £1·4696 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg S £3·6740 per 100 kg	M, D, E £1·4696 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —
	f) From 1 September to 31 October	F £0·7346 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg S £1·8365 per 100 kg	M, D, E £0·7346 per 100 kg plus w.i.g. of 10·8% or 2·10 UA per 100 kg	C1 W.i.g. of 10·8% or 2·10 UA per 100 kg C2 —
	N. Olives:			
	I. For uses other than the production of oil	7·6%	M, D 2% E 7·6%	C1 5·6% C2 —
	II. Other	7·6%	M, D 2% E 7·6%	C1 5·6% C2 —

1	2	3	4	5
07.01 (*contd*)	O. Capers	8·2%	M, D } 4% E 8·2%	C1 4·2% C2 —
	P. Cucumbers and gherkins:			
	I. Cucumbers, from 16 May to 31 October:			
	a) From 16 May to 30 September	F 12% plus £0·7873 per 100 kg S £1·9684 per 100 kg	M, D } £0·7873 per 100 kg E 12% plus £0·7873 per 100 kg	C1 12% C2 —
	b) From 1 October to 31 October	F 16% S 10%	M, D } 4% E 16%	C1 12% C2 —
	II. Other:			
	a) Cucumbers:			
	1. From 1 March to 15 May	F 9·6% plus £0·7873 per 100 kg S £1·9684 per 100 kg	M, D } £0·7873 per 100 kg E 9·6% plus £0·7873 per 100 kg	C1 9·6% C2 —
	2. From 1 November to last day of February	F 13·6% S 10%	M, D } 4% E 13·6%	C1 9·6% C2 —
	b) Gherkins...	F 13·6% S 10%	M, D } 4% E 13·6%	C1 9·6% C2 —
	Q. Mushrooms and truffles:			
	I. Cultivated mushrooms:			
	a) From 1 October to 30 April	17·6%	M, D } 8% E 17·6%	C1 9·6% C2 —
	b) From 1 May to 30 September	F 13·6% S 10%	M, D } 4% E 13·6%	C1 9·6% C2 —
	II. Chantarelles:			
	a) From 1 October to 30 April	10·4%	M, D } 8% E 10·4%	C1 2·4% C2 —
	b) From 1 May to 30 September	6·4%	M, D } 4% E 6·4%	C1 2·4% C2 —

1	2	3	4	5
	III. Flap mushrooms:			
	a) From 1 October to 30 April	12·2%	M, D 8% E 12·2%	C1 4·2% C2 —
	b) From 1 May to 30 September	8·2%	M, D 4% E 8·2%	C1 4·2% C2 —
	IV. Other:			
	a) Mushrooms:			
	1. From 1 October to 30 April	12·8%	M, D 8% E 12·8%	C1 4·8% C2 —
	2. From 1 May to 30 September	8·8%	M, D 4% E 8·8%	C1 4·8% C2 —
	b) Truffles	8·8%	M, D 4% E 8·8%	C1 4·8% C2 —
	R. Fennel:			
	I. Sweet fennel	10%	M, D 4% E 10%	C1 6% C2 —
	II. Other	F 6% plus £1·6535 per 100 kg S £4·1336 per 100 kg	M, D £1·6535 per 100 kg E 6% plus £1·6535 per 100 kg	C1 6% C2 —
	S. Sweet peppers	9%	M, D 4% E 9%	C1 5·4% C2 —
	T. Other:			
	I. Herbs	F 9·6% plus £1·6535 per 100 kg S £4·1336 per 100 kg	M, D £1·6535 per 100 kg E 9·6% plus £1·6535 per 100 kg	C1 9·6% C2 —
	II. Celery	F 11·6% S 5%	M, D 2% E 11·6%	C1 9·6% C2 —
	III. Other	F 13·6% S 10%	M, D 4% E 13·6%	C1 9·6% C2 —

1	2	3		4		5	
07.02	**Vegetables (whether or not cooked), preserved by freezing:**						
	A. Olives	F	17·2%	M, D	2%	C1	15·2%
		S	10%	E	17·2%	C2	—
	B. Other	F	14·8%	M, D	4%	C1	10·8%
		S	10%	E	14·8%	C2	—
07.03	**Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:**						
	A. Olives:						
	I. For uses other than the production of oil	F	6·4%	M	—	C1	6·4%
		S	—	E	6·4%	C2	—
	II. Other	F	6·4%	M	—	C1	6·4%
		S	—	E	6·4%	C2	—
	B. Capers	F	3·6%	M	—	C1	3·6%
		S	—	E	3·6%	C2	—
	C. Onions		9%	M, D	4%	C1	5·4%
				E	9%	C2	—
	D. Cucumbers and gherkins:						
	I. Cucumbers	F	13%	M, D	4%	C1	9%
		S	10%	E	13%	C2	—
	II. Gherkins	F	9%	M	—	C1	9%
		S	—	E	9%	C2	—
	E. Other vegetables:						
	I. Cauliflowers:						
	a) In brine, not being in airtight containers	F	7·2% plus £0·2362 per 100 kg of the vegetable content	M, D	£0·2362 per 100 kg of the vegetable content	C1	7·2%
				E	7·2% plus £0·2362 per 100 kg of the vegetable content	C2	—
		S	£0·5905 per 100 kg of the vegetable content				
	b) Other	F	11·2%	M, D	4%	C1	7·2%
		S	10%	E	11·2%	C2	—

1	2	3		4		5	
	II. Sweet peppers	F	7·2%	M	—	C1	7·2%
		S	—	E	7·2%	C2	—
	III. Other	F	11·2%	M, D	4%	C1	7·2%
		S	10%	E	11·2%	C2	—
	F. Mixtures of vegetables specified above	F	13%	M, D	4%	C1	9%
		S	10%	E	13%	C2	—
07.04	**Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:**						
	A. Onions:						
	I. In airtight containers	F	16·8%	M, D	6%	C1	10·8%
		S	15%	E	16·8%	C2	—
	II. Other	F	14·8%	M, D	4%	C1	10·8%
		S	10%	E	14·8%	C2	—
	B. Other:						
	I. Horse-radish	F	10·6%	M, D	1%	C1	9·6%
		S	2·5%	E	10·6%	C2	—
	II. Herbs, not in powder	F	9·6% plus £1·6534 per 100 kg	M, D	£1·6534 per 100 kg	C1	9·6%
		S	£4·1336 per 100 kg	E	9·6% plus £1·6534 per 100 kg	C2	—
	III. Leeks	F	13·6%	M	4%	C1	9·6%
		S	10%	E	9·6%	C2	—
	IV. Garlic, sweet peppers and tomatoes	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—
	V. Olives:						
	a) In airtight containers	F	16%	M, D	3%	C1	12·8%
		S	15%	E	16%	C2	—
	b) Other	F	14·8%	M, D	2%	C1	12·8%
		S	10%	E	14·8%	C2	—

1	2	3		4		5	
07.04 (*contd*)	B. VI. Other:						
	a) Vegetables (other than asparagus) in airtight containers:						
	1. Broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions	F S	16% 15%	M, D E	6% 16%	C1 C2	9·6% —
	2. Other	F S	16% 15%	M, D E	6% 16%	C1 C2	9·6% —
	b) Other:						
	1. Asparagus; broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions	F S	13·6% 10%	M, D E	4% 13·6%	C1 C2	9·6% —
	2. Other	F S	13·6% 10%	M, D E	4% 13·6%	C1 C2	9·6% —
07.05	**Dried leguminous vegetables, shelled, whether or not skinned or split:**						
	A. For sowing:						
	I. Peas (including chick peas) and beans (of the species *Phaseolus*):						
	a) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas)		3·6% plus w.i.g. of 2% or £0·1476 per 100 kg	M, D E	2% or £0·1476 per 100 kg, w.i.g. 3·6% plus w.i.g. of 2% or £0·1476 per 100 kg	C1 C2	3·6% —
	b) Other peas:						
	1. Chick peas (*cicer arietinum*)		4·5%	M, D E	1% 4·5%	C1 C2	3·6% —

1	2		3	4		5	
	2. Other		5·6%	M, D	2%	C1	3·6%
				E	5·6%	C2	—
	c) Beans, dried, white (including haricot) other than butter	F	4·5%	M, D	0·8%	C1	3·6%
		S	4%	E	4·5%	C2	—
	d) Other beans		4·5%	M, D	1%	C1	3·6%
				E	4·5%	C2	—
	II. Lentils		2·6%	M, D	1%	C1	1·6%
				E	2·6%	C2	—
	III. Other		5%	M, D	1%	C1	4%
				E	5%	C2	—
	B. Other:						
	I. Peas (including chick peas) and beans (of the species *Phaseolus*):						
	a) Split peas		6·6%	M, D	3%	C1	3·6%
				E	6·6%	C2	—
	b) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas)		3·6% plus w.i.g. of 2% or £0·1476 per 100 kg	M, D	2% or £0·1476 per 100 kg, w.i.g.	C1	3·6%
				E	3·6% plus w.i.g. of 2% or £0·1476 per 100 kg	C2	—
	c) Other peas:						
	1. Chick peas (*cicer arietinum*)		4·5%	M, D	1%	C1	3·6%
				E	4·5%	C2	—
	2. Other		5·6%	M, D	2%	C1	3·6%
				E	5·6%	C2	—
	d) Beans, dried, white (including haricot) other than butter	F	4·5%	M, D	0·8%	C1	3·6%
		S	4%	E	4·5%	C2	—
	e) Other beans		4·5%	M, D	1%	C1	3·6%
				E	4·5%	C2	—

1	2	3	4	5
07.05 (*contd*)	**B. II. Lentils**	2·6%	M, D } 1% E 2·6%	C1 1·6% C2 —
	III. Other	5%	M, D } 1% E 5%	C1 4% C2 —
07.06	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith:**			
	A. Manioc, arrowroot, salep and other similar roots and tubers with high starch content, excluding sweet potatoes:			
	I. Manioc	—	—	—
	II. Other:			
	a) Dried	—	—	—
	b) Other	—	—	—
	B. Other:			
	I. Sago pith	3·4%	M, D } 1% E 3·4%	C1 2·4% C2 —
	II. Other:			
	a) Dried	3·4%	M, D } 1% E 3·4%	C1 2·4% C2 —
	b) Other	3·4%	M, D } 1% E 3·4%	C1 2·4% C2 —

Chapter 8
Edible Fruit and Nuts; Peel of Melons or Citrus Fruit

Notes
1. This Chapter does not cover inedible nuts or fruits.
2. The word "fresh" is to be taken to extend to goods which have been chilled.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
08.01	**Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:**			
	A. Dates	F 9·6% S —	M — E 9·6%	C1 9·6% C2 —
	B. Bananas:			
	I. Fresh	F 16% plus £0·1476 per 100 kg S £0·7381 per 100 kg	M, D £0·1476 per 100 kg E 16% plus £0·1476 per 100 kg	C1 16% C2 —
	II. Dried	F 18% S 10%	M, D 2% E 18%	C1 16% C2 —
	C. Pineapples:			
	I. Fresh	9%	M, D 2% E 9%	C1 7·2% C2 —
	II. Dried	F 8·2% S 5%	M, D 1% E 8·2%	C1 7·2% C2 —
	D. Avocados:			
	I. Fresh	F 7·4% S 5%	M, D 1% E 7·4%	C1 6·4% C2 —
	II. Dried	F 7·4% S 5%	M, D 1% E 7·4%	C1 6·4% C2 —

1	2	3		4		5	
08.01 (*contd*)	E. Coconuts:						
	I. Whole, shelled or not	F	1·6%	M	—	C1	1·6%
		S	—	E	1·6%	C2	—
	II. Other:						
	a) Fresh		3·6%	M, D	2%	C1	1·6%
						C2	—
				E	3·6%		
	b) Dried		3·6%	M, D	2%	C1	1·6%
						C2	—
				E	3·6%		
	F. Cashew nuts:						
	I. Fresh		4%	M, D	2%	C1	2%
						C2	—
				E	4%		
	II. Dried		4%	M, D	2%	C1	2%
						C2	—
				E	4%		
	G. Brazil nuts:						
	I. Whole, shelled or not		—		—		—
	II. Other:						
	a) Fresh		2%	M, D, E	2%		—
	b) Dried		2%	M, D, E	2%		—
	H. Other:						
	I. Fresh	F	5·8%	M, D	1%	C1	4·8%
		S	5%			C2	—
				E	5·8%		
	II. Dried	F	5·8%	M, D	1%	C1	4·8%
		S	5%			C2	—
				E	5·8%		
08.02	**Citrus fruit, fresh or dried:**						
	A. Oranges:						
	I. Sweet oranges, fresh:						
	a) From 1 April to 30 April	F	7·8% plus £0·1377 per 100 kg	M, D	£0·1377 per 100 kg	C1	7·8%
						C2	—
		S	£0·3444 per 100 kg	E	7·8% plus £0·1377 per 100 kg		

1	2	3	4	5
	b) From 1 May to 15 May	F 3·6% plus £0·1377 per 100 kg S £0·3444 per 100 kg	M, D £0·1377 per 100 kg E 3·6% plus £0·1377 per 100 kg	C1 3·6% C2 —
	c) From 16 May to 15 October	F 2·4% plus £0·1377 per 100 kg S £0·3444 per 100 kg	M, D £0·1377 per 100 kg E 2·4% plus £0·1377 per 100 kg	C1 2·4% C2 —
	d) From 16 October to 31 March:			
	1. From 16 October to 30 November	F 12% plus £0·1377 per 100 kg S £0·3444 per 100 kg	M, D £0·1377 per 100 kg E 12% plus £0·1377 per 100 kg	C1 12% C2 —
	2. From 1 December to 31 March	F 14% S 5%	M, D 2% E 14%	C1 12% C2 —
	II. Other:			
	a) From 1 April to 15 October:			
	1. Fresh	F 9% plus £0·1377 per 100 kg S £0·3444 per 100 kg	M, D £0·1377 per 100 kg E 9% plus £0·1377 per 100 kg	C1 9% C2 —
	2. Dried	F 13% S 10%	M, D 4% E 13%	C1 9% C2 —
	b) From 16 October to 31 March:			
	1. Fresh:			
	aa) From 16 October to 30 November ...	F 12% plus £0·1377 per 100 kg S £0·3444 per 100 kg	M, D £0·1377 per 100 kg E 12% plus £0·1377 per 100 kg	C1 12% C2 —
	bb) From 1 December to 31 March	F 14% S 5%	M, D 2% E 14%	C1 12% C2 —
	2. Dried	F 16% S 10%	M, D 4% E 16%	C1 12% C2 —

1	2	3	4	5
08.02 (*contd*)	B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
	I. Fresh:			
	a) From 1 April to 30 November	F 12% plus £0·1377 per 100 kg S £0·3444 per 100 kg	M, D } £0·1377 per 100 kg E 12% plus £0·1377 per 100 kg	C1 12% C2 —
	b) From 1 December to 31 March	F 14% S 5%	M, D } 2% E 14%	C1 12% C2 —
	II. Dried	F 16% S 10%	M, D } 4% E 16%	C1 12% C2 —
	C. Lemons:			
	I. Fresh	F 6·8% S 5%	M, D } 2% E 6·8%	C1 4·8% C2 —
	II. Dried	8·8%	M, D } 4% E 8·8%	C1 4.8% C2 —
	D. Grapefruit:			
	I. Fresh	F 2·4% plus £0·1968 per 100 kg S £0·4921 per 100 kg	M, D } £0·1968 per 100 kg E 2·4% plus £0·1968 per 100 kg	C1 2·4% C2 —
	II. Dried	6·4%	M, D } 4% E 6·4%	C1 2·4% C2 —
	E. Other:			
	I. Fresh	F 11·6% S 5%	M, D } 2% E 11·6%	C1 9·6% C2 —
	II. Dried	F 13·6% S 10%	M, D } 4% E 13·6%	C1 9·6% C2 —

1	2	3	4	5
08.03	**Figs, fresh or dried:**			
	A. Fresh	F 4·2% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M £0·1180 per 100 kg E 4·2%	C1 4·2% C2 —
	B. Dried...	F 6% plus £0·2362 per 100 kg S £0·5905 per 100 kg	M, D £0·2362 per 100 kg E 6% plus £0·2362 per 100 kg	C1 6% C2 —
08.04	**Grapes, fresh or dried:** A. Fresh: I. Table grapes: a) From 1 November to 14 July: 1. Hothouse:			
	aa) From 1 November to 31 January	18%	M, D 2% E 18%	C1 10·8% C2 —
	bb) From 1 February to 30 June	F 10·8% plus £0·5511 per 100 kg S £1·3778 per 100 kg	M, D £0·5511 per 100 kg E 10·8% plus £0·5511 per 100 kg	C1 10·8% C2 —
	cc) From 1 July to 14 July	18%	M, D 4% E 18%	C1 10·8% C2 —
	2. Other:			
	aa) From 1 November to 31 January	F 12·8% S 5%	M, D 2% E 12·8%	C1 10·8% C2 —
	bb) From 1 February to 30 June	F 10·8% plus £0·5511 per 100 kg S £1·3778 per 100 kg	M, D £0·5511 per 100 kg E 10·8% plus £0·5511 per 100 kg	C1 10·8% C2 —
	cc) From 1 July to 14 July	F 14·8% S 10%	M, D 4% E 14·8%	C1 10·8% C2 —
	b) From 15 July to 31 October: 1. Hothouse:			
	aa) From 15 July to 31 August	F 22% S 20%	M, D 4% E 22%	C1 13·2% C2 —
	bb) From 1 September to 31 October ...	F 22% S 20%	M, D 2% E 22%	C1 13·2% C2 —

1	2	3		4		5	
08.04 (*contd*)	A. I. b) 2. Other:						
	aa) From 15 July to 31 August	F	17·2%	M, D	4%	C1	13·2%
		S	10%	E	17·2%	C2	—
	bb) From 1 September to 31 October	F	15·2%	M, D	2%	C1	13·2%
		S	5%	E	15·2%	C2	—
	II. Other:						
	a) From 1 November to 14 July:						
	1. From 1 November to 31 January	F	15·4%	M, D	1%	C1	14·4%
		S	5%	E	15·4%	C2	—
	2. From 1 February to 30 June	F	14·4% plus £0·2755 per 100 kg	M, D	£0·2755 per 100 kg	C1	14·4%
		S	£1·3778 per 100 kg	E	14·4% plus £0·2755 per 100 kg	C2	—
	3. From 1 July to 14 July	F	16·4%	M, D	2%	C1	14·4%
		S	10%	E	16·4%	C2	—
	b) From 15 July to 31 October:						
	1. From 15 July to 31 August	F	19·6%	M, D	2%	C1	17·6%
		S	10%	E	19·6%	C2	—
	2. From 1 September to 31 October	F	18·6%	M, D	1%	C1	17·6%
		S	5%	E	18·6%	C2	—
	B. Dried:						
	I. In immediate containers of a net capacity of 15 kg or less:						
	a) Currants	F	2·4% plus £0·0787 per 100 kg	M, D	£0·0787 per 100 kg	C1	2·4%
		S	£0·1968 per 100 kg	E	2·4% plus £0·0787 per 100 kg	C2	—
	b) Raisins, sultanas and other dried grapes	F	2·4% plus £0·1574 per 100 kg	M, D	£0·1574 per 100 kg	C1	2·4%
		S	£0·3936 per 100 kg	E	2·4% plus £0·1574 per 100 kg	C2	—
	II. Other:						
	a) Currants	F	2·4% plus £0·0787 per 100 kg	M, D	£0·0787 per 100 kg	C1	2·4%
		S	£0·1968 per 100 kg	E	2·4% plus £0·0787 per 100 kg	C2	—

1	2	3		4		5	
	b) Raisins, sultanas and other dried grapes	F	2·4% plus £0·1574 per 100 kg	M, D	£0·1574 per 100 kg	C1	2·4%
		S	£0·3936 per 100 kg	E	2·4% plus £0·1574 per 100 kg	C2	—
08.05	**Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:**						
	A. Almonds:						
	I. Bitter:						
	a) In shell		4%	M	4%		—
				E	—		
	b) Not in shell		—		—		—
	II. Other:						
	a) In shell		8·2%	M	4%	C1	4·2%
				E	4·2%	C2	—
	b) Not in shell	F	4·2%	M	—	C1	4·2%
		S	—	E	4·2%	C2	—
	B. Walnuts		8·8%	M	4%	C1	4·8%
				E	4·8%	C2	—
	C. Chestnuts		8·2%	M	4%	C1	4·2%
				E	4·2%	C2	—
	D. Pistachios		5·2%	M	4%	C1	1·2%
				E	1·2%	C2	—
	E. Pecans	F	1·8%	M	—	C1	1·8%
		S	—	E	1·8%	C2	—
	F. Areca (or betel) and cola		3·2%	M	2%	C1	1·2%
				E	1·2%	C2	—
	G. Other:						
	I. Hazel nuts, not in shell	F	2·4%	M	—	C1	2·4%
		S	—	E	2·4%	C2	—
	II. Other		6·4%	M	4%	C1	2·4%
				E	2·4%	C2	—
08.06	**Apples, pears and quinces, fresh:**						
	A. Apples:						
	I. Cider apples, in bulk, from 16 September to 15 December	F	W.i.g. of 5·4% or 0·27 UA per 100 kg	M	—	C1	W.i.g. of 5·4% or 0·27 UA per 100 kg
				E	W.i.g. of 5·4% or 0·27 UA per 100 kg		
		S	—			C2	—

1	2	3	4	5
08.06 (*contd*)	A. II. Other:			
	a) From 1 August to 31 December:			
	1. From 1 August to 15 August	F £0·1771 per 100 kg plus w.i.g. of 8·4% or 1·44 UA per 100 kg S £0·4428 per 100 kg	M, D £0·1771 per 100 kg E £0·1771 per 100 kg plus w.i.g. of 8·4% or 1·44 UA per 100 kg	C1 W.i.g. of 8·4% or 1·44 UA per 100 kg C2 —
	2. From 16 August to 31 December	F W.i.g. of 8·4% or 1·44 UA per 100 kg S —	M — E W.i.g. of 8·4% or 1.44 UA per 100 kg	C1 W.i.g. of 8·4% or 1·44 UA per 100 kg C2 —
	b) From 1 January to 31 March	F W.i.g. of 6% or 1·02 UA per 100 kg S —	M — E W.i.g. of 6% or 1·02 UA per 100 kg	C1 W.i.g. of 6% or 1·02 UA per 100 kg C2 —
	c) From 1 April to 31 July:			
	1 From 1 April to 15 April	F W.i.g. of 3·6% or 0·84 UA per 100 kg S —	M — E W.i.g. of 3·6% or 0·84 UA per 100 kg	C1 W.i.g. of 3·6% or 0·84 UA per 100 kg C2 —
	2. From 16 April to 31 July	F £0·1771 per 100 kg plus w.i.g. of 3·6% or 0·84 UA per 100 kg S £0·4428 per 100 kg	M, D £0·1771 per 100 kg E £0·1771 per 100 kg plus w.i.g. of 3·6% or 0·84 UA per 100 kg	C1 W.i.g. of 3·6% or 0·84 UA per 100 kg C2 —
	B. Pears:			
	I. Perry pears, in bulk, from 1 August to 31 December ...	F £0·1180 per 100 kg plus w.i.g. of 5·4% or 0·27 UA per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E £0·1180 per 100 kg plus w.i.g. of 5·4% or 0·27 UA per 100 kg	C1 W.i.g. of 5·4% or 0·27 UA per 100 kg C2 —
	II. Other:			
	a) From 1 January to 31 March:			
	1. From 1 January to 31 January	F £0·1180 per 100 kg plus w.i.g. of 6% or 0·90 UA per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E £0·1180 per 100 kg plus w.i.g. of 6% or 0·90 UA per 100 kg	C1 W.i.g. of 6% or 0·90 UA per 100 kg C2 —

1	2	3	4	5
	2. From 1 February to 31 March	F £0·1771 per 100 kg plus w.i.g. of 6% or 0·90 UA per 100 kg S £0·4428 per 100 kg	M, D } £0·1771 per 100 kg E £0·1771 per 100 kg plus w.i.g. of 6% or 0·90 UA per 100 kg	C1 W.i.g. of 6% or 0·90 UA per 100 kg C2 —
	b) From 1 April to 15 July	F £0·1771 per 100 kg plus w.i.g. of 4·2% or 0·90 UA per 100 kg S £0·4428 per 100 kg	M, D } £0·1771 per 100 kg E £0·1771 per 100 kg plus w.i.g. of 4·2% or 0·90 UA per 100 kg	C1 W.i.g. of 4·2% or 0·90 UA per 100 kg C2 —
	c) From 16 July to 31 July	F £0·1771 per 100 kg plus w.i.g. of 6% or 0·90 UA per 100 kg S £0·4428 per 100 kg	M, D } £0·1771 per 100 kg E £0·1771 per 100 kg plus w.i.g. of 6% or 0·90 UA per 100 kg	C1 W.i.g. of 6% or 0·90 UA per 100 kg C2 —
	d) From 1 August to 31 December	F £0·1180 per 100 kg plus w.i.g. of 7·8% or 1·20 UA per 100 kg S £0·2952 per 100 kg	M, D } £0·1180 per 100 kg E £0·1180 per 100 kg plus w.i.g. of 7·8% or 1·20 UA per 100 kg	C1 W.i.g. of 7·8% or 1·20 UA per 100 kg C2 —
	C. Quinces	9%	M, D } 4% E 9%	C1 5·4% C2 —
08.07	**Stone fruit, fresh:**			
	A. Apricots	F 19% S 10%	M, D } 4% E 19%	C1 15% C2 —
	B. Peaches, including nectarines:			
	I. Hothouse:			
	a) From 1 April to 30 November	F 17·2% S 10%	M, D } 4% E 17·2%	C1 13·2% C2 —
	b) From 1 December to 31 March	F 13·2% plus £0·5511 per 100 kg S £1·3778 per 100 kg	M, D } £0·5511 per 100 kg E 13·2% plus £0·5511 per 100 kg	C1 13·2% C2 —

1	2	3	4	5
08.07 (*contd*)	**B.** II. Other:			
	a) From 1 April to 30 November	F 15·2% S 5%	M, D } 2% E 15·2%	C1 13·2% C2 —
	b) From 1 December to 31 March	F 13·2% plus £0·5511 per 100 kg S £1·3778 per 100 kg	M, D } £0·5511 per 100 kg E 13·2% plus £0·5511 per 100 kg	C1 13·2% C2 —
	C. Cherries:			
	I. From 1 May to 15 July:			
	a) From 1 May to 31 May	F 4% plus w.i.g. of 9% or 1·80 UA per 100 kg S 10%	M, D } 4% E 4% plus w.i.g. of 9% or 1·80 UA per 100 kg	C1 W.i.g. of 9% or 1·80 UA per 100 kg C2 —
	b) From 1 June to 15 July	F £1·4696 per 100 kg plus w.i.g. of 9% or 1·80 UA per 100 kg S £3·6740 per 100 kg	M, D } £1·4696 per 100 kg E £1·4696 per 100 kg plus w.i.g. of 9% or 1·80 UA per 100 kg	C1 W.i.g. of 9% or 1·80 UA per 100 kg C2 —
	II. From 16 July to 30 April:			
	a) From 16 July to 15 August	F 9% plus £1·4696 per 100 kg S £3·6740 per 100 kg	M, D } £1·4696 per 100 kg E 9% plus £1·4696 per 100 kg	C1 9% C2 —
	b) From 16 August to 30 April	F 13% S 10%	M, D } 4% E 13%	C1 9% C2 —
	D. Plums:			
	I. From 1 July to 30 September	F £0·6574 per 100 kg plus w.i.g. of 9% or 1·80 UA per 100 kg S £1·6436 per 100 kg	M, D } £0·6574 per 100 kg E £0·6574 per 100 kg plus w.i.g. of 9% or 1·80 UA per 100 kg	C1 W.i.g. of 9% or 1·80 UA per 100 kg C2 —

1	2	3	4	5
	II. From 1 October to 30 June:			
	a) From 1 October to 31 October	F 6% plus £0·6574 per 100 kg S £1·6436 per 100 kg	M, D } £0·6574 per 100 kg E 6% plus £0·6574 per 100 kg	C1 6% C2 —
	b) From 1 November to 15 June	F 8·4% S 6%	M, D } 2·4% E 8·4%	C1 6% C2 —
	c) From 16 June to 30 June	F 6% plus £0·6574 per 100 kg S £1·6436 per 100 kg	M, D } £0·6574 per 100 kg E 6% plus £0·6574 per 100 kg	C1 6% C2 —
	E. Other...	F 13% S 10%	M, D } 4% E 13%	C1 9% C2 —
08.08	**Berries, fresh:**			
	A. Strawberries:			
	I. From 1 May to 31 July:			
	a) From 1 May to 31 May	F 4% plus w.i.g. of 9·6% or 1·80 UA per 100 kg S 10%	M, D } 4% E 4% plus w.i.g. of 9·6% or 1·80 UA per 100 kg	C1 W.i.g. of 9·6% or 1·80 UA per 100 kg C2 —
	b) From 1 June to 9 June...	F £1·4696 per 100 kg plus w.i.g. of 9·6% or 1·80 UA per 100 kg S £3·6740 per 100 kg	M, D } £1·4696 per 100 kg E £1·4696 per 100 kg plus w.i.g. of 9·6% or 1·80 UA per 100 kg	C1 W.i.g. of 9·6% or 1·80 UA per 100 kg C2 —
	c) From 10 June to 31 July	F £2·2046 per 100 kg plus w.i.g. of 9·6% or 1·80 UA per 100 kg S £5·5115 per 100 kg	M, D } £2·2046 per 100 kg E £2·2046 per 100 kg plus w.i.g. of 9·6% or 1·80 UA per 100 kg	C1 W.i.g. of 9·6% or 1·80 UA per 100 kg C2 —
	II. From 1 August to 30 April	F 12·4% S 10%	M, D } 4% E 12·4%	C1 8·4% C2 —
	B. Cranberries	2%	M, D, E } 2%	—

1	2	3	4	5
08.08 (*contd*)	C. Bilberries	F 2·4% S —	M — E 2·4%	C1 2·4% C2 —
	D. Raspberries, black currants and red currants:			
	I. Raspberries:			
	a) From 1 July to 31 August	F 11% S 10%	M, D 4% E 11%	C1 6·6% C2 —
	b) From 1 September to 30 June	F 8·6% S 5%	M, D 2% E 8·6%	C1 6·6% C2 —
	II. Other:			
	a) From 16 June to 31 August	F 6·6% plus £1·4696 per 100 kg S £3·6740 per 100 kg	M, D £1·4696 per 100 kg E 6·6% plus £1·4696 per 100 kg	C1 6·6% C2 —
	b) From 1 September to 15 June	F 11% S 10%	M, D 4% E 11%	C1 6·6% C2 —
	E. Papaws	3·8%	M, D 2% E 3·8%	C1 1·8% C2 —
	F. Other:			
	I. White currants:			
	a) From 16 June to 31 August	F 7·2% plus £1·4696 per 100 kg S £3·6740 per 100 kg	M, D £1·4696 per 100 kg E 7·2% plus £1·4696 per 100 kg	C1 7·2% C2 —
	b) From 1 September to 15 June	F 11·2% S 10%	M, D 4% E 11·2%	C1 7·2% C2 —
	II. Gooseberries:			
	a) From 1 May to 31 July	F 7·2% plus £0·7346 per 100 kg S £1·8365 per 100 kg	M, D £0·7346 per 100 kg E 7·2% plus £0·7346 per 100 kg	C1 7·2% C2 —

1	2	3	4	5
	b) From 1 August to 30 April	F 9·2% S 5%	M } 2% D } E 9·2%	C1 7·2% C2 —
	III. Loganberries: a) From 1 July to 31 August	F 11·2% S 10%	M } 4% D } E 11·2%	C1 7·2% C2 —
	b) From 1 September to 30 June	F 9·2% S 5%	M } 2% D } E 9·2%	C1 7·2% C2 —
	IV. Other	F 9·2% S 5%	M } 2% D } E 9·2%	C1 7·2% C2 —
08.09	**Other fruit, fresh:** A. Melons	F 8·6% S 5%	M 2% E 6·6%	C1 6·6% C2 —
	B. Other...	F 8·6% S 5%	M } 2% D } E 8·6%	C1 6·6% C2 —
08.10	**Fruit (whether or not cooked), preserved by freezing, not containing added sugar:** A. Strawberries, raspberries, black currants, red currants, bilberries, blackberries (brambleberries), mulberries and cloudberries: I. Strawberries	F 10·8% plus £0·5905 per 100 kg S £1·4763 per 100 kg	M } £0·5905 per 100 kg D } E 10·8% plus £0·5905 per 100 kg	C1 10·8% C2 —
	II. Bilberries	F 10·8% S —	M } D } E 10·8%	C1 10·8% C2 —
	III. Other	F 16·8% S 15%	M } 6% D } E 16·8%	C1 10·8% C2 —
	B. Other: I. Apples: a) Pulp	F 12% plus w.i.l. of 6% or £0·1377 per 100 kg S 15% or £0·3444 per 100 kg, w.i.l.	M } 6% or £0·1377 per D } 100 kg, w.i.l. E 12% plus w.i.l. of 6% or £0·1377 per 100 kg	C1 12% C2 —

1	2	3		4		5	
08.10 (*contd*)	B. I. b) Other	F	12% plus w.i.l. of 10% or £0·1377 per 100 kg	M, D	10% or £0·1377 per 100 kg, w.i.l.	C1	12%
				E	12% plus w.i.l. of 10% or £0·1377 per 100 kg	C2	—
		S	25% or £0·1344 per 100 kg, w.i.l.				
	II. Grapefruit; pulp, not containing the peel, of oranges or the fruits falling within subheading 08.02 B.	F	12%	M	—	C1	12%
		S	—	E	12%	C2	—
	III. Other	F	18%	M, D	6%	C1	12%
		S	15%			C2	—
				E	18%		
08.11	**Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:**						
	A. Apricots:						
	I. Pulp	F	13·6%	M, D	4%	C1	9·6%
		S	10%			C2	—
				E	13·6%		
	II. Other	F	16%	M, D	6%	C1	9·6%
		S	15%			C2	—
				E	16%		
	B. Oranges:						
	I. Pulp not containing the peel	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—
	II. Comminuted entire	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—
	III. Pulp, containing the peel, not in brine	F	13·6%	M, D	4%	C1	9·6%
		S	10%			C2	—
				E	13·6%		
	IV. Other:						
	a) In brine	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—
	b) Otherwise preserved	F	14·6%	M, D	5%	C1	9·6%
		S	12·5%			C2	—
				E	14·6%		
	C. Papaws		9·3%	M, D	6%	C1	3·3%
						C2	—
				E	9·3%		
	D. Bilberries		8%	M, D	4%	C1	4·8%
						C2	—
				E	8%		

1	2	3		4		5	
	E. Other:						
	I. Apples:						
	a) Pulp	F	6·6% plus w.i.l. of 6% or £0·1377 per 100 kg	M, D	6% or £0·1377 per 100 kg, w.i.l.	C1	6·6%
		S	15% or £0·0344 per 100 kg, w.i.l.	E	6·6% plus w.i.l. of 6% or £0·1377 per 100 kg	C2	—
	b) Other	F	6·6% plus w.i.l. of 10% or £0·1377 per 100 kg	M, D	10% or £0·1377 per 100 kg, w.i.l.	C1	6·6%
		S	25% or £0·3444 per 100 kg, w.i.l.	E	6·6% plus w.i.l. of 10% or £0·1377 per 100 kg	C2	—
	II. Nuts	F	11%	M, D	4%	C1	6·6%
		S	10%	E	11%	C2	—
	III. Cherries	F	6·6%	M	—	C1	6·6%
		S	—	E	6·6%	C2	—
	IV. Citrus fruits:						
	a) Grapefruit; pulp, not containing the peel, of the fruits falling within subheading 08.2 B.	F	6·6%	M	—	C1	6·6%
		S	—	E	6·6%	C2	—
	b) Lemons and the fruits falling within subheading 08.2 B., comminuted entire	F	6·6%	M	—	C1	6·6%
		S	—	E	6·6%	C2	—
	c) Other:						
	1. In brine	F	6·6%	M	—	C1	6·6%
		S	—	E	6·6%	C2	—
	2. Otherwise preserved		11%	M, D	5%	C1	6·6%
				E	11%	C2	—
	V. Strawberries	F	6·6% plus £0·5905 per 100 kg	M, D	£0·5905 per 100 kg	C1	6·6%
		S	£1·4763 per 100 kg	E	6·6% plus £0·5905 per 100 kg	C2	—
	VI. Blackberries, currants, gooseberries, loganberries, pears, plums (including bullace, damsons, greengages and mirabelles), raspberries; mixtures containing any of these fruits or apples or strawberries		12·6%	M, D	6%	C1	6·6%
				E	12·6%	C2	—

1	2	3		4		5	
08.11 (*contd*)	E. VII. Other		12·6%	M, D	6%	C1	6·6%
				E	12·6%	C2	—
08.12	**Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:**						
	A. Apricots:						
	I. Pulp		8·2%	M, D	4%	C1	4·2%
				E	8·2%	C2	—
	II. Other	F	4·2% plus £0·3149 per 100 kg	M, D	£0·3149 per 100 kg	C1	4·2%
		S	£0·7873 per 100 kg	E	4·2% plus £0·3149 per 100 kg	C2	—
	B. Peaches, including nectarines	F	4·2%	M	—	C1	4·2%
		S	—	E	4·2%	C2	—
	C. Prunes	F	9·6%	M	—	C1	9·6%
		S	—	E	9·6%	C2	—
	D. Apples and pears	F	4·8%	M	—	C1	4·8%
		S	—	E	4·8%	C2	—
	E. Papaws		5·8%	M, D	4%	C1	1·8%
				E	5·8%	C2	—
	F. Fruit salads:						
	I. Not containing prunes:						
	a) Consisting of apples, pears, peaches and nectarines, with or without bilberries	F	4·8%	M	—	C1	4·8%
		S	—	E	4·8%	C2	—
	b) Other		8·8%	M, D	4%	C1	4·8%
				E	8·8%	C2	—
	II. Containing prunes:						
	a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries	F	7·2%	M	—	C1	7·2%
		S	—	E	7·2%	C2	—
	b) Other	F	11·2%	M, D	4%	C1	7·2%
		S	10%	E	11·2%	C2	—

1	2	3		4		5	
	G. Other:						
	I. Bilberries	F	3·6%	M	—	C1	3·6%
		S	—	E	3·6%	C2	—
	II. Other		7·6%	M, D	4%	C1	3·6%
				E	7·6%	C2	—
08.13	**Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions**	F	1·2%	M	—	C1	1·2%
		S	—	E	1·2%	C2	—

Chapter 9

Coffee, Tea, Maté and Spices

Notes

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows:

   (*a*) Mixtures of two or more of the products falling within the same heading are to be classified in that heading *and, if that heading contains subheadings, under the subheading applicable to the constituent bearing the highest rate of duty, this rate being chargeable on the whole mixture;*

   (*b*) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

   The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraph (*a*) or (*b*) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does not cover:

   (*a*) Sweet peppers, unground (Chapter 7); or

   (*b*) Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
09.01	**Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:**			
	A. Coffee:			
	I. Unroasted:			
	a) Not freed of caffeine	F 5·6% plus £0·0925 per 100 kg S £0·4625 per 100 kg	M, D £0·0925 per 100 kg E 5·6% plus £0·0925 per 100 kg	C1 5·6% C2 —
	b) Freed of caffeine	F 10·4% plus £0·0925 per 100 kg S £0·4625 per 100 kg	M, D £0·0925 per 100 kg E 10·4% plus £0·0925 per 100 kg	C1 10·4% C2 —

1	2	3	4	5
	II. Roasted: a) Not freed of caffeine	F 12% plus £0·1240 per 100 kg S £0·6200 per 100 kg	M £0·1240 per 100 kg D £0·0925 per 100 kg E 12% plus £0·0925 per 100 kg	C1 12% plus £0·0925 per 100 kg C2 £0·4625 per 100 kg
	b) Freed of caffeine	F 14·4% plus £0·1240 per 100 kg S £0·6200 per 100 kg	M £0·1240 per 100 kg D £0·0925 per 100 kg E 14·4% plus £0·0925 per 100 kg	C1 14·4% plus £0·0925 per 100 kg C2 £0·4625 per 100 kg
	B. Husks and skins	F 11·4% S 5%	M, D 1% E 11·4%	C1 10·4% C2 —
	C. Coffee substitutes containing coffee in any proportion: I. Coffee and chicory, roasted and ground, mixed but without other ingredients	F 14·4% plus £0·2755 per 100 kg S £1·3778 per 100 kg	M, D £0·2755 per 100 kg E 14·4% plus £0·2755 per 100 kg	C1 14·4% plus £0·2460 per 100 kg C2 £1·2302 per 100 kg
	II. Other	F 16·4% S 10%	M, D 2% E 16·4%	C1 14·4% C2 —
09.02	**Tea:** A. In immediate packings of a net capacity not exceeding 3 kg ...	F 4% S —	M — E 4%	C1 4% C2 —
	B. Other...	—	—	—
09.03	**Maté**	—	—	—
09.04	**Pepper of the genus *Piper*; pimento of the genus *Capsicum* or the genus *Pimenta*:** A. Neither crushed nor ground: I. Pepper: a) For the industrial manufacture of essential oils or resinoids: 1. Peppercorns, the fruit of *Piper nigrum* ... ... 2. Other	— 2%	— M, D, E 2%	— —
	b) Other: 1. Peppercorns, the fruit of *Piper nigrum*	F 8% S —	M — E 8%	C1 8% C2 —

1	2	3		4		5	
09.04 (*contd*)	A. I. b) 2. Other		10%	M, D	2%	C1	8%
				E	10%	C2	—
	II. Pimento:						
	a) Of the genus *Capsicum*, for the manufacture of capsicin or Capsicum oleoresin dyes		2%	M, D, E	2%		—
	b) For the industrial manufacture of essential oils or resinoids		2%	M, D, E	2%		—
	c) Other		10%	M, D	2%	C1	8%
				E	10%	C2	—
	B. Crushed or ground:						
	I. Pimento of the genus *Capsicum*	F	11·6%	M, D	2%	C1	9·6%
		S	10%	E	11·6%	C2	—
	II. Other	F	12%	M, D	2%	C1	10%
		S	10%	E	12%	C2	—
09.05	**Vanilla**	F	11·5%	M, D	2%	C1	9·2%
		S	10%	E	11·5%	C2	—
09.06	**Cinnamon and cinnamon-tree flowers:**						
	A. Ground	F	9%	M, D	1%	C1	8%
		S	5%	E	9%	C2	—
	B. Other	F	7·4%	M, D	1%	C1	6·4%
		S	5%	E	7·4%	C2	—
09.07	**Cloves (whole fruit, cloves and stems)**	F	14%	M, D	2%	C1	12%
		S	10%	E	14%	C2	—

1	2	3		4		5	
09.08	**Nutmeg, mace and cardamoms:**						
	A. Neither crushed nor ground:						
	I. For the industrial manufacture of essential oils or resinoids		2%	M, D, E	2%		—
	II. Other:						
	a) Nutmeg		10%	M, D	2%	C1	8%
				E	10%	C2	—
	b) Other		2%	M, D, E	2%		—
	B. Crushed or ground:						
	I. Nutmeg	F	11·6%	M, D	2%	C1	9·6%
		S	10%	E	11·6%	C2	—
	II. Mace		8·4%	M, D	2%	C1	6·4%
				E	8·4%	C2	—
	III. Cardamoms		2%	M, D, E	2%		—
09.09	**Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:**						
	A. Neither crushed nor ground:						
	I. Aniseed	F	4%	M	—	C1	4%
		S	—	E	4%	C2	—
	II. Badian seed	F	18·4%	M	—	C1	18·4%
		S	—	E	18·4%	C2	—
	III. Seeds of fennel, coriander, cumin, caraway and juniper:						
	a) For the industrial manufacture of essential oils or resinoids		—		—		—
	b) Other:						
	1. Coriander seed		—		—		—
	2. Other	F	4%	M	—	C1	4%
		S	—	E	4%	C2	—
	B. Crushed or ground:						
	I. Badian seed	F	20·8%	M	—	C1	20·8%
		S	—	E	20·8%	C2	—
	II. Coriander seed		—		—		—
	III. Other	F	8%	M	—	C1	8%
		S	—	E	8%	C2	—

1	2	3	4	5
09.10	**Thyme, saffron and bay leaves; other spices:**			
	A. Thyme:			
	I. Neither crushed nor ground :			
	a) Wild thyme (*Thymus serpyllum*)	£0·8267 per 100 kg	M, D, E £0·8267 per 100 kg	—
	b) Other	F 11·2% plus £0·8267 per 100 kg S £4·1336 per 100 kg	M, D £0·8267 per 100 kg E 11·2% plus £0·8267 per 100 kg	C1 11·2% C2 —
	II. Crushed or ground:			
	a) Crushed	F 13·6% plus £0·8267 per 100 kg S £4·1336 per 100 kg	M, D £0·8267 per 100 kg E 13·6% plus £0·8267 per 100 kg	C1 13·6% C2 —
	b) Ground	F 15·6% S 10%	M, D 2% E 15·6%	C1 13·6% C2 —
	B. Bay leaves:			
	I. Not ground	F 11·2% plus £0·8267 per 100 kg S £4·1336 per 100 kg	M, D £0·8267 per 100 kg E 11·2% plus £0·8267 per 100 kg	C1 11·2% C2 —
	II. Other	F 13·2% S 10%	M, D 2% E 13·2%	C1 11·2% C2 —
	C. Saffron:			
	I. Neither crushed nor ground:			
	a) Stigmas and styles, dried	F 12·8% S —	M — E 12·8%	C1 12·8% C2 —
	b) Other	F 14·8% S 10%	M, D 2% E 14·8%	C1 12·8% C2 —
	II. Crushed or ground	F 17·2% S 10%	M, D 2% E 17·2%	C1 15·2% C2 —
	D. Ginger	2%	M, D, E 2%	—

1	2	3		4		5	
	E. Turmeric (*curcuma*); fenugreek seed		2%	M D E	2%		—
	F. Other spices, including mixtures referred to in Note 1.(*b*) to this Chapter:						
	I. Neither crushed nor ground	F S	18% 10%	M D E	2% 18%	C1 C2	16% —
	II. Crushed or ground:						
	a) Curry powder and paste		2%	M D E	2%		—
	b) Other	F S	22% 10%	M D E	2% 22%	C1 C2	20% —

Chapter 10

Cereals

Note
Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Additional Notes

1. *The term "durum wheat", as used in subheading* 10.01 *B. shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.*

2. *The following terms shall have the meanings hereunder assigned to them:*
   (*a*) "*Round grained rice*" (10.06 *A.I.a*), *A.II.a*), *B.I.a*) *and B.II.a*)): *rice, the grains of which are of a length not exceeding 5·2 mm and of a length/width ratio of less than* 2;
   (*b*) "*Long grained rice*" (10.06 *A.I.b*), *A.II.b*), *B.I.b*) *and B.II.b*)): *rice, the grains of which are of a length exceeding 5·2 mm;*
   (*c*) "*Paddy rice*" (10.06 *A.I.*): *rice which had retained its husk after threshing;*
   (*d*) "*Husked rice*" (10.06 *A.II.*): *paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and "riso sbramato";*
   (*e*) "*Semi-milled rice*" (10.06 *B.I.*): *paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;*
   (*f*) "*Wholly milled rice*" (10.06 *B.II.*): *rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grained rice, and at least part thereof in the case of round grained rice, have been removed, but in which longitudinal white striations may remain on not more than* 10% *of the grains;*
   (*g*) "*Broken rice*" (10.06 *C.*): *grain fragments the length of which does not exceed three quarters of the average length of the whole grain.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA Denmark (M) (E) (D)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
10.01	**Wheat and meslin (mixed wheat and rye):**			
	A. Common wheat, and meslin	—	—	—
	B. Durum wheat	—	—	—

1	2	3	4	5
10.02	**Rye**	—	—	—
10.03	**Barley**	—	—	—
10.04	**Oats**	—	—	—
10.05	**Maize:**			
	A. Hybrid, for sowing:			
	I. Flat white	2%	M, D, E — 2%	—
	II. Other	—	—	—
	B. Other...	—	—	—
10.06	**Rice:**			
	A. Paddy rice; husked rice:			
	I. Paddy rice:			
	a) Round grained	—	—	—
	b) Long grained	—	—	—
	II. Husked rice:			
	a) Round grained	—	—	—
	b) Long grained	—	—	—
	B. Semi-milled or wholly milled rice:			
	I. Semi-milled rice:			
	a) Round grained	—	—	—
	b) Long grained	—	—	—
	II. Wholly milled rice:			
	a) Round grained	—	—	—
	b) Long grained	—	—	—
	C. Broken rice	—	—	—
10.07	**Buckwheat, millet, canary seed and grain sorghum; other cereals:**			
	A. Buckwheat	—	—	—
	B. Millet	—	—	—
	C. Grain sorghum	—	—	—
	D. Other...	—	—	—

Chapter 11

Products of the Milling Industry; Malt and Starches; Gluten; Inulin

Notes

1. This Chapter does not cover:
   (*a*) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
   (*b*) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;
   (*c*) Corn flakes and other products falling within heading No. 19.05;
   (*d*) Pharmaceutical products (Chapter 30); or
   (*e*) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry product:
   (*a*) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
   (*b*) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).
   Otherwise, they fall to be classified in heading No. 23.02.
   However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No. 11.02.

   (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
   Otherwise, they fall to be classified in heading No. 11.02.

Cereal	Starch Content	Ash Content	Rate of passage through a sieve with an aperture of	
			315 micrometres	500 micrometres
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2·5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize and sorghum	45%	2%	—	90%
Rice	45%	1·6%	80%	—
Buckwheat	45%	4%	80%	—
Other cereals	45%	2%	50%	—

Additional Notes

1. *For the purposes of subheading* 11.02 *A., the expression "cereal groats and cereal meal" means products obtained by fragmentation of cereal grains, of which:*
   (*a*) *in the case of maize products, at least* 95% *by weight passes through a silk gauze or man-made textile sieve with an aperture of* 2 *mm;*
   (*b*) *in the case of other cereal products, at least* 95% *by weight passes through a silk gauze or man-made textile sieve with an aperture of* 1·25 *mm.*

2. *Products from the milling of the cereals of this Chapter which have been pelletised either directly by compression or by the addition of a binder in a proportion of up to* 3% *by weight are to be classified in subheading* 11.02 *F.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA Denmark (M) (E) (D)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
11.01	**Cereal flours:**			
	A. Wheat or meslin flour	—	—	—
	B. Rye flour	—	—	—
	C. Barley flour	—	—	—
	D. Oat flour	—	—	—
	E. Maize flour:			
	I. Of a fat content not exceeding 1·5% by weight	—	—	—
	II. Other	—	—	—
	F. Rice flour	—	—	—
	G. Buckwheat flour	—	—	—
	H. Millet flour	—	—	—
	IJ. Canary seed flour	—	—	—
	K. Grain sorghum flour	—	—	—
	L. Other	—	—	—
11.02	**Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:**			
	A. Cereal groats and cereal meal:			
	I. Wheat:			
	a) Durum wheat	—	—	—
	b) Common wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—
	IV. Oats	—	—	—
	V. Maize:			
	a) Of a fat content not exceeding 1·5% by weight:			
	1. For the brewing industry	—	—	—
	2. Other	—	—	—
	b) Other	—	—	—
	VI. Rice	—	—	—
	VII. Buckwheat	—	—	—

1	2	3	4	5
11.02 (*contd*)	A. VIII. Millet	—	—	—
	IX. Grain sorghum	—	—	—
	X. Other	—	—	—
	B. Hulled grains (shelled or husked), whether or not sliced or kibbled:			
	I. Barley, oats, buckwheat and millet:			
	a) Hulled (shelled or husked):			
	1. Barley	—	—	—
	2. Oats:			
	aa) Clipped oats	—	—	—
	bb) Other	—	—	—
	3. Buckwheat	—	—	—
	4. Millet	—	—	—
	b) Hulled and sliced or kibbled ("Grütze" or "grutten"):			
	1. Barley	—	—	—
	2. Oats	—	—	—
	3. Buckwheat	—	—	—
	4. Millet	—	—	—
	II. Other cereals:			
	a) Wheat	—	—	—
	b) Rye	—	—	—
	c) Maize	—	—	—
	d) Grain sorghum	—	—	—
	e) Other	—	—	—
	C. Pearled grains:			
	I. Wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—
	IV. Oats	—	—	—
	V. Maize	—	—	—
	VI. Buckwheat	—	—	—
	VII. Millet	—	—	—
	VIII. Grain sorghum	—	—	—
	IX. Other	—	—	—
	D. Grains not otherwise worked than kibbled:			
	I. Wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—

1	2	3	4	5
	IV. Oats	—	—	—
	V. Maize	—	—	—
	VI. Buckwheat	—	—	—
	VII. Millet	—	—	—
	VIII. Grain sorghum	—	—	—
	IX. Other	—	—	—
	E. Rolled grains; flaked grains:			
	I. Barley, oats, buckwheat and millet:			
	a) Rolled:			
	1. Barley	—	—	—
	2. Oats	—	—	—
	3. Buckwheat	—	—	—
	4. Millet	—	—	—
	b) Flaked:			
	1. Barley	—	—	—
	2. Oats	—	—	—
	3. Buckwheat	—	—	—
	4. Millet	—	—	—
	II. Other cereals:			
	a) Wheat	—	—	—
	b) Rye	—	—	—
	c) Maize	—	—	—
	d) Grain sorghum	—	—	—
	e) Other:			
	1. Flaked rice	—	—	—
	2. Other	—	—	—
	F. Pellets:			
	I. Wheat	—	—	—
	II. Rye	—	—	—
	III. Barley	—	—	—
	IV. Oats	—	—	—
	V. Maize	—	—	—
	VI. Rice	—	—	—
	VII. Buckwheat	—	—	—
	VIII. Millet	—	—	—
	IX. Grain sorghum	—	—	—
	X. Other	—	—	—
	G. Germ of cereal, whole, rolled, flaked or ground:			
	I. Wheat	—	—	—
	II. Other	—	—	—

1	2	3		4		5	
11.03	**Flours of the leguminous vegetables falling within heading No. 07.05:**						
	A. Of peas, beans or lentils	F S	11·6% 10%	M D E	2% 11·6%	C1 C2	9·6% —
	B. Other	F S	11·6% 10%	M D E	2% 11·6%	C1 C2	9·6% —
11.04	**Flours of the fruits falling within any heading in Chapter 8:**						
	A. Of bananas	F S	15·6% 10%	M D E	2% 15·6%	C1 C2	13·6% —
	B. Other...	F S	12·4% 10%	M D E	2% 12·4%	C1 C2	10·4% —
11.05	**Flour, meal and flakes of potato**	F S	17·2% 10%	M D E	2% 17·2%	C1 C2	15·2% —
11.06	**Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:**						
	A. Denatured:						
	I. Of manioc or of sago		—		—		—
	II. Other		—		—		—
	B. Other:						
	I. For the manufacture of starches:						
	a) Of manioc or of sago		—		—		—
	b) Other		—		—		—
	II. Other:						
	a) Of manioc or of sago		—		—		—
	b) Other		—		—		—
11.07	**Malt, roasted or not:**						
	A. Unroasted:						
	I. Obtained from wheat:						
	a) In the form of flour		—		—		—
	b) Other		—		—		—
	II. Other:						
	a) In the form of flour		—		—		—
	b) Other		—		—		—

1	2	3	4	5
	B. Roasted	—	—	—
11.08	**Starches; inulin:**			
	A. Starches:			
	I. Maize starch	—	—	—
	II. Rice starch	—	—	—
	III. Wheat starch	—	—	—
	IV. Potato starch	—	—	—
	V. Other:			
	a) Millet and buckwheat starches	—	—	—
	b) Milo starch	—	—	—
	c) Sago starch	—	—	—
	d) Manioc starch	—	—	—
	e) Other	—	—	—
	B. Inulin	F 26% S 10%	M 2% E 24%	C1 24% C2 —
11.09	**Wheat gluten, whether or not dried:**			
	A. Dried...	—	—	—
	B. Other...	—	—	—

Chapter 12

Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit; Industrial and Medical Plants; Straw and Fodder

Notes

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.
   Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:
   (*a*) Leguminous vegetables (Chapter 7);
   (*b*) Spices and other products of Chapter 9;
   (*c*) Cereals (Chapter 10); or
   (*d*) Products falling within heading No. 12.01 or 12.07.

3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.
   Heading No. 12.07 is, however, to be taken not to apply to:
   (*a*) Oil seeds and oleaginous fruit (heading No. 12.01);
   (*b*) Medicaments falling within Chapter 30;
   (*c*) Perfumery or toilet preparations falling within Chapter 33; or
   (*d*) Disinfectants, insecticides, fungicides, herbicides or similar products falling within heading No. 38.11.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
12.01	**Oil seeds and oleaginous fruit, whole or broken:**			
	A. For sowing:			
	I. Cotton seed; rape seed; tung nuts; soya beans	—	—	—
	II. Sesamum seed	1%	M, D, E 1%	—
	III. Castor seed	—	—	—

1	2	3	4	5
	IV. Mustard seed	2%	M 2% E —	—
	V. Other	2%	M, D, E 2%	—
	B. Other:			
	I. Cotton seed; rape seed; tung nuts; soya beans	—	—	—
	II. Sesamum seed	1%	M, D, E 1%	—
	III. Castor seed	—	—	—
	IV. Mustard seed	2%	M 2% E —	—
	V. Other	2%	M, D, E 2%	—
12.02	**Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour):**			
	A. Of soya beans	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	B. Other...	2%	M, D, E 2%	—
12.03	**Seeds, fruit and spores, of a kind used for sowing:**			
	A. Beet seeds	F 12·4% S 10%	M, D 2% E 12·4%	C1 10·4% C2 —
	B. Forest-tree seeds:			
	I. Seeds of coniferous species	1%	M 1% E —	—
	II. Other	2%	M, D, E 2%	—
	C. Grass and other herbage seeds:			
	I. Meadow fescue (*Festuca pratensis*) seed; vetch seed; seeds of the genus Poa (*Poa palustris, Poa trivialis, Poa pratensis*); rye grass (*Lolium perenne, Lolium multiflorum*); timothy grass (*Phleum pratense*); red fescue (*Festuca rubra*); cocksfoot grass (*Dactylis glomerata*); bent grass (*Agrostis*)	6·8%	M, D 2% E 6·8%	C1 4·8% C2 —

1	2	3	4	5
12.03 (*contd*)	C. II. Clover (*Trifolium sp. p.*)	5·2%	M, D 2% E 5·2%	C1 3·2% C2 —
	III. Other	6%	M, D 2% E 6%	C1 4% C2 —
	D. Flower seeds; kohlrabi seeds (Brassica oleracea, caulorapa and gongylodes varieties)	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	E. Other...	10%	M, D 2% E 10%	C1 8% C2 —
12.04	**Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:**			
	A. Sugar beet:			
	I. Fresh	—	—	—
	II. Dried or powdered	—	—	—
	B. Sugar cane	—	—	—
12.05	**Chicory roots, fresh or dried, whole or cut, unroasted:**			
	A. Dried...	F 1·6% plus £0·3739 per 100 kg S £1·8699 per 100 kg	M, D £0·3739 per 100 kg E 1·6% plus £0·3739 per 100 kg	C1 1·6% plus £0·3304 per 100 kg C2 £1·6524 per 100 kg
	B. Other...	F 1·6% plus £0·3739 per 100 kg S £1·8699 per 100 kg	M, D £0·3739 per 100 kg E 1·6% plus £0·3739 per 100 kg	C1 1·6% plus £0·3304 per 100 kg C2 £1·6524 per 100 kg
12.06	**Hop cones and lupulin:**			
	A. Hops	F 7·2% plus £0·7873 per 50 kg S £3·9368 per 50 kg	M, D £0·7873 per 50 kg E 7·2% plus £0·7873 per 50 kg	C1 7·2% plus £0·5248 per 50 kg C2 £2·6243 per 50 kg
	B. Lupulin	9%	M, D 2% E 9%	C1 7·2% C2 —

1	2	3		4		5	
12.07	**Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered:**						
	A. Pyrethrum (flowers, leaves, stems, peel and roots):						
	I. Flowers	F	2·4%	M	—	C1	2·4%
		S	—	E	2·4%	C2	—
	II. Other		4·4%	M	2%	C1	2·4%
				E	2·4%	C2	—
	B. Liquorice roots:						
	I. In a dried state, not ground or powdered...	F	1·6%	M	—	C1	1·6%
		S	—	E	1·6%	C2	—
	II. Other		3·6%	M	2%	C1	1·6%
				E	1·6%	C2	—
	C. Tonquin beans:						
	I. In a dried state, not ground or powdered	F	2·4%	M	—	C1	2·4%
		S	—	E	2·4%	C2	—
	II. Other		4·4%	M	2%	C1	2·4%
				E	2·4%	C2	—
	D. Other:						
	I. The following in a dried state, not ground or powdered:		—		—		—
	Aconite root						
	Agrimony herb						
	Aletris root						
	Angelica root						
	Arnica flowers						
	Balmony herb and leaves						
	Bayberry bark						
	Bearberry (*Uva ursi*) leaves						
	Belladonna root, herb and leaves						
	Beth root						
	Black cohosh root						
	Black haw bark						
	Blood root						
	Blue cohosh root						
	Boldo leaves						
	Boneset herb						
	Burdock root						
	Calamus rhizome						
	Calumba root						
	Cascara sagrada bark						
	Cassia pods						

1	2	3	4	5
12.07 (*contd*)	D. I. (*contd*) Cocillana bark Colchicum corms and seeds Colocynth pulp Comfrey leaves and roots Condurango bark Cubeb berries Damiana leaves Dandelion root Datura metel leaves, tops and seeds Deer tongue leaves Digitalis leaves and seeds Drosera Echinacea root Elder leaves and flowers Ephedra stems and branches Ergot of rye Euonymus bark Frangula bark Fringe tree bark Galanga root Gelsem root Gentian root Grindelia leaves and flowers Henbane (*Hyoscyamus muticus*) Henbane (*Hyoscyamus niger*) Horehound Hydrastis rhizomes Ipomoea (Orizaba jalap) root Jaborandi leaves Jalap root Kava kava rhizomes Krameria root Lavender flowers Leptandra root Lime tree flowers Lobelia Male fern (*Dryopteris filix-mas*) rhizomes Marshmallow leaves and roots Nux vomica seeds Orris root			

1	2	3	4	5
	Passion flower Pichi tops Pleurisy root Podophyllum and Indian podophyllum rhizomes Prickly ash bark and berries Quince seeds Rauwolfia vomitoria root and root bark Rhubarb (*Rheum palmatum*) rhizomes Rhubarb (*Rheum rhaponticum*) rhizomes Rhus aromaticus bark Sabadilla seeds Sarsaparilla root Sassafras bark Saw palmetto berries Scammony root Scullcap Senna leaves and pods Serpentaria root Slippery elm bark Squills Stillingia root Stone root Stramonium leaves Valerian root White pine bark Wild cherry bark Witch hazel (*Hamamelis*) bark and leaves Yerba Santa leaves			
II.	Araroba, crude; chamomile flowers, dried; cinchona bark; coca leaves; cubé (*Lonchocarpus nicou*) bark and root; ipecacuanha root	—	—	—
III.	Basil, borage, mint (excluding dried peppermint and penny royal), rosemary and sage:			
	a) Not ground or powdered	£0·8267 per 100 kg	MDE £0·8267 per 100 kg	—
	b) Ground or powdered	2%	MDE 2%	—
IV.	Other	2%	ME 2% —	—

1	2	3		4		5	
12.08	**Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:**						
	A. Locust beans		8·4%	M, D	2%	C1	6·4%
				E	8·4%	C2	—
	B. Locust bean seeds:						
	I. Not decorticated, crushed or ground	F	1·6%	M	—	C1	1·6%
		S	—	E	1·6%	C2	—
	II. Other		9%	M, D	2%	C1	7·2%
				E	9%	C2	—
	C. Apricot, peach and plum stones, and kernels thereof:						
	I. Apricot kernels, whole	F	3·2%	M	—	C1	3·2%
		S	—	E	3·2%	C2	—
	II. Other		5·2%	M, D	2%	C1	3·2%
				E	5·2%	C2	—
	D. Other...		2%	M, D, E	2%		—
12.09	**Cereal straw and husks, unprepared, or chopped but not otherwise prepared**		—		—		—
12.10	**Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:**						
	A. Mangolds, swedes and other fodder roots		9%	M, D	2%	C1	7·2%
				E	9%	C2	—
	B. Other:						
	I. Hay		—		—		—
	II. Other		2%	M, D, E	2%		—

Chapter 13

Raw Vegetable Materials of a Kind Suitable for Use in Dyeing or in Tanning; Lacs; Gums, Resins and Other Vegetable Saps and Extracts

Note

Heading No. 13.03 is to be taken to apply, *inter alia*, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading is to be taken not to apply to:

(*a*) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04);
(*b*) Malt extract (heading No. 19.01);
(*c*) Extracts of coffee, tea or maté (heading No. 21.02);
(*d*) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
(*e*) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;
(*f*) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
(*g*) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
(*h*) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
(*ij*) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E) Denmark (D)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
13.01	**Raw vegetable matcrials of a kind used primarily in dyeing or in tanning:**						
	A. Persian berries; gall nuts; sumach leaves; myrobalans... ...		—		—		—
	B. Henna leaves, dried, not chopped or ground		—		—		—
	C. Tara (*Caesalpinia spinosa*) pods and powder		—		—		—
	D. Other...		1%	M E	1% —		—
13.02	**Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:**						
	A. Conifer resins:						
	I. Solid natural resins	F S	0·4% —	M E	— 0·4%	C1 C2	0·4% —
	II. Other		1·4%	M E	1% 0·4%	C1 C2	0·4% —

1	2	3	4	5
13.02 (*contd*)	B. Other:			
	I. Shellac, seed lac, stick lac and other lacs; solid natural resins (other than gum resins and damar); balsam of Copaiba, balsam of Peru and balsam of Tolu; storax, crude; gum arabic; gum ammoniacum; gum asafetida; gum euphorbium; gum galbanum; gum myrrh; gum olibanum; gum opoponax; gum tragacanth	—	—	—
	II. Other	1%	M 1% E —	—
13.03	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:**			
	A. Vegetable saps and extracts:			
	I. Opium...	2%	M 2% E —	—
	II. Aloes and manna:			
	a) Aloes	—	—	—
	b) Manna	2%	M 2% E —	—
	III. Of quassia amara	3·2%	M 2% E 1·2%	C1 1·2% C2 —
	IV. Of liquorice	F 4% S —	M — E 4%	C1 4% C2 —
	V. Of pyrethrum and of the roots of plants containing rotenone	6%	M 2% E 4%	C1 4% C2 —
	VI. Of hops	F 4% plus £0·7873 for every 50 kg of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract	M £0·7873 for every 50 kg of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract.	C1 4% plus £0·5248 for every 50 kg of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract

1	2	3		4		5	
		S	£3·9368 for every 50 kg of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract	E	4%	C2	£2·6243 for every 50 kg of hops which in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract
	VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations		6%	M E	2% 4%	C1 C2	4% —
	VIII. Other:						
	a) Medicinal:						
	1. Cassia pulp	F S	2% —	M E	— 2%	C1 C2	2% —
	2. Other		4%	M, E	2%	C1 C2	2% —
	b) Other:						
	1. Cassia pulp		—		—		—
	2. Other		2%	M E	2% —		—
	B. Pectic substances, pectinates and pectates:						
	I. Dry:						
	a) Pectic substances and pectinates	F S	18·4% 10%	M E	4% 14·4%	C1 C2	14·4% —
	b) Other	F S	21·2% 10%	M E	2% 19·2%	C1 C2	19·2% —
	II. Other:						
	a) Pectic substances and pectinates	F S	12·4% 10%	M E	4% 8·4%	C1 C2	8·4% —
	b) Other	F S	13·2% 10%	M E	2% 11·2%	C1 C2	11·2% —
	C. Agar-agar and other mucilages and thickeners, derived from vegetable products:						
	I. Agar-agar		3%	M E	1% 2%	C1 C2	2% —
	II. Mucilages and thickeners extracted from locust beans or locust bean seeds		4·4%	M E	2% 2·4%	C1 C2	2·4% —
	III. Other		2%	M E	2% —		—

Chapter 14

Vegetable Plaiting and Carving Materials; Vegetable Products not elsewhere specified or included

Notes

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).

3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).

4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):**			
	A. Osier:			
	I. Not peeled, split or otherwise prepared	2%	M 2% E —	—
	II. Other	3·6%	M 2% E 1·6%	C1 1·6% C2 —
	B. Cereal straw, cleaned, bleached or dyed	2·8%	M 2% E 0·8%	C1 0·8% C2 —
	C. Other:			
	I. Raffia; common reeds (*Phragmites communis*)	—	—	—
	II. Rattan cane	1·5%	M 1·5% E —	—
	III. Other	2%	M 2% E —	—

1	2	3	4		5
14.02	**Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass):**				
	A. Eel-grass	—		—	—
	B. Other...	1%	M E	1% —	—
14.03	**Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks:**				
	A. Vegetable fibres of the following varieties, not further dressed after scutching or decorticating: Bahia piassava (*Attalea funifera*) Para piassava (*Leopoldinia piassaba*) Gumati or Gomuti fibre (*Arenga saccharifera*) Madagascar fibre (*Dictyosperma fibrosum*)	—		—	—
	B. Mexican fibre or istle (*Agave lecheguilla or Agave funkiana*) scutched, decorticated, sorted to approximate length, or put up into tails with the butt end cut and the flag end untrimmed, roughly tip-trimmed or trimmed, but not further prepared or dressed	—		—	—
	C. Broomcorn and broomcorn tops (*Sorghum vulgare*)	—		—	—
	D. Other...	1%	M E	1% —	—
14.04	**Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)**	1%	M E	1% —	—
14.05	**Vegetable products not elsewhere specified or included:**				
	A. Esparto, albardin grass and diss or vine-tie grass (*Ampelodesma tenax*)	—		—	—
	B. Seaweed, raw, unground, dried or bleached, but not further prepared or treated	—		—	—
	C. Quillaia bark, in a dried state, not ground or powdered ...	—		—	—
	D. Other...	1%	M E	1% —	—

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

Chapter 15

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes

Notes

1. This Chapter does not cover:
   (*a*) Pig fat or poultry fat of heading No. 02.05;
   (*b*) Cocoa butter (fat or oil) (heading No. 18.04);
   (*c*) Greaves (heading No. 23.01) and residues of heading No. 23.04;
   (*d*) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
   (*e*) Factice derived from oils (heading No. 40.02).

2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

Additional Notes

1. *For the purposes of heading No.* 15.07:
   (*A*) *Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:*
   — *decantation within the normal time limits;*
   — *centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process or any other physical or chemical process).*
   (*B*) *Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude" when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure.*
   (*C*) *The expression "crude oils" shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.*

2. (*A*) *For the purposes of subheading* 15.07 *A., "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil and mixtures of olive oil with other oils.*
   (*B*) *Subheading* 15.07 *A.I.a) covers olive oil having the following characteristics:*
   (*a*) *a free fatty acid content, expressed as oleic acid, not exceeding* 3%;
   (*b*) *a* K_{270} *extinction coefficient (absorption under a thickness of* 1 *cm of a solution of* 1 *g of oil per* 100 *ml in iso-octane* (2,2,4-*trimethylpentane*) *at a wavelength of* 270 *nm), higher than* 0·25 *but not higher than* 1·10 *and, after treatment of the sample of oil with activated alumina, higher than* 0·11;
   (*c*) *an extinction coefficient variation, in the* 270 *nm range, higher than* 0·01 *but not higher than* 0·16.
   This variation is defined by:
   $\Delta K = K_m - 0{\cdot}5\ (K_{m-4} + K_{m+4})$, where
   K_m *is the extinction coefficient at the wavelength of the maximum of the absorption curve in the* 270*nm range, and*
   K_{m-4} *and* K_{m+4} *are the extinction coefficients at wavelengths* 4*nm lower and higher, respectively, than that of* K_m *; and*
   (*d*) *no positive reaction of oils from olive residues.*

(*C*) *Subheading* 15.07 *A.I.b) covers olive oil having:*
(*a*) *the characteristics mentioned in paragraphs* 2(*B*)(*a*) *to* (*c*) *and a positive reaction of oils from olive residues; or*
(*b*) *the characteristics mentioned in paragraph* 2(*B*) (*a*)*and a* K_{270} *extinction coefficient higher than* 1·10 *but not higher than* 2·00, *and an extinction coefficient variation in the* 270 *nm range not higher than* 0·20.

(*D*) *"Virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, but does not include mixtures with olive oil obtained otherwise.*

3. *Subheading* 15.17 *A. does not cover:*
(*a*) *residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than* 70 *or higher than* 100*;*
(*b*) *residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than* 70 *nor higher than* 100, *of which the peak area representing the retention volume of* β*-sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note* 4. *below, is less than* 93% *of the total sterol peak areas.*

4. *The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No.* 618/72/*CEE.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
15.01	**Lard, other pig fat and poultry fat, rendered or solvent-extracted:**			
	A. Lard and other pig fat:			
	I. For industrial uses other than the manufacture of foodstuffs for human consumption	—	—	—
	II. Other	—	—	—
	B. Poultry fat	—	—	—
15.02	**Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "*premier jus*") obtained from those unrendered fats:**			
	A. For industrial uses other than the manufacture of foodstuffs for human consumption	2%	M, D, E: 2%	—
	B. Other:			
	I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "*premier jus*") obtained from those fats	8·2%	M, D: 4% E: 8·2%	C1: 4·2% C2: —

1	2	3	4	5
15.02 (*contd*)	B. II. Unrendered fats of sheep; rendered or solvent-extracted fats (including "*premier jus*") obtained from those fats	7·6%	M, D 2% E 7·6%	C1 5·6% C2 —
	III. Other	7·6%	M, D 2% E 7·6%	C1 5·6% C2 —
15.03	**Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:**			
	A. Lard stearin and oleostearin:			
	I. For industrial uses	2%	M, D, E 2%	—
	II. Other	8·4%	M, D 2% E 8·4%	C1 6·4% C2 —
	B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	5·2%	M, D 2% E 5·2%	C1 3·2% C2 —
	C. Other...	F 11·6% S 10%	M, D 2% E 11·6%	C1 9·6% C2 —
15.04	**Fats and oils, of fish and marine mammals, whether or not refined:**			
	A. Fish-liver oil:			
	I. Of a vitamin A content not exceeding 2,500 international units per gramme:			
	a) Cod liver oil:			
	1. In casks, drums or other receptacles capable of holding at least 84 kg of cod liver oil and without internal containers	F 4·8% plus £0·0023 per kg S £0·0119 per kg	M £0·0023 per kg E 4·8%	C1 4·8% C2 —
	2. Other	F 4·8% plus £0·0031 per kg S £0·0158 per kg	M £0·0031 per kg E 4·8%	C1 4·8% C2 —
	b) Other	6·8%	M 2% E 4·8%	C1 4·8% C2 —
	II. Other:			
	a) Cod liver oil:			
	1. In casks, drums or other receptacles capable of holding at least 84 kg of cod liver oil and without internal containers	£0·0023 per kg	M £0·0023 per kg E —	—

1	2	3	4	5
	2. Other	£0·0031 per kg	M £0·0031 per kg E —	—
	b) Other	2%	M 2% E —	—
	B. Whale oil and oils of other cetaceans:			
	I. Sperm oil	2%	M 2% E —	—
	II. Other	—	—	—
	C. Other:			
	I. Herring oil	1%	M 1% E —	—
	II. Other	2%	M 2% E —	—
15.05	**Wool grease and fatty substances derived therefrom (including lanolin):**			
	A. Wool grease, crude	5%	M 1% E 4%	C1 4% C2 —
	B. Other...	F 6·2% S 5%	M 1% E 5·2%	C1 5·2% C2 —
15.06	**Other animal oils and fats (including neat's-foot oil and fats from bones or waste):**			
	A. Bone oil; neat's-foot oil	4%	M, E 2%	C1 2% C2 —
	B. Other...	4%	M, D 2% E 4%	C1 2% C2 —
15.07	**Fixed vegetable oils, fluid or solid, crude, refined or purified:**			
	A. Olive oil:			
	I. Having undergone a refining process:			
	a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil	—	—	—
	b) Other	—	—	—
	II. Other	—	—	—
	B. China-wood and oiticica oils; myrtle wax and Japan wax:			
	I. Tung oil (china-wood oil), raw; oiticica oil, raw or liquid	F 2·4% S —	M — E 2·4%	C1 2·4% C2 —
	II. Other	4·4%	M, D 2% E 4·4%	C1 2·4% C2 —

1	2	3		4		5	
15.07 (*contd*)	C. Castor oil:						
	I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials		2·5%	M D E	2·5%		—
	II. Other		8·9%	M D	2·5%	C1 C2	6·4% —
				E	8·9%		
	D. Other oils:						
	I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption:						
	a) Crude:						
	1. Palm oil		5·2%	M D E	2% 5·2%	C1 C2	3·2% —
	2. Tobacco-seed oil		2%	M D E	2%		—
	3. Other:						
	aa) Stillingia oil (tallow seed oil)	F S	4% —	M E	— 4%	C1 C2	4% —
	bb) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil		7%	M D E	3% 7%	C1 C2	4% —
	cc) Other		6%	M D E	2% 6%	C1 C2	4% —
	b) Other:						
	1. Tobacco-seed oil		2%	M D E	2%		—
	2. Other:						
	aa) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil		9·4%	M D E	3% 9·4%	C1 C2	6·4% —
	bb) Other		8·4%	M D E	2% 8·4%	C1 C2	6·4% —

1	2	3		4		5	
	II. Other:						
	a) Palm oil:						
	1. Crude		6·8%	M D	2%	C1 C2	4·8% —
				E	6·8%		
	2. Other	F S	13·2% 10%	M D	2%	C1 C2	11·2% —
				E	13·2%		
	b) Other:						
	1. Solid, in immediate packings of a net capacity of 1 kg or less:						
	aa) Coconut oil	F S	19% 15%	M D	3%	C1 C2	16% —
				E	19%		
	bb) Other	F S	18% 10%	M D	2%	C1 C2	16% —
				E	18%		
	2. Solid, other; fluid:						
	aa) Crude:						
	11. Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil		11%	M D	3%	C1 C2	8% —
				E	11%		
	22. Other		10%	M D	2%	C1 C2	8% —
				E	10%		
	bb) Other:						
	11. Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil		15%	M D	3%	C1 C2	12% —
				E	15%		
	22. Other	F S	14% 10%	M D	2%	C1 C2	12% —
				E	14%		
15.08	**Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:**						
	A. Whale oil (not including sperm oil)	F S	11·2% —	M E	— 11·2%	C1 C2	11·2% —
	B. Castor oil	F S	14% 12·5%	M E	2·5% 11·2%	C1 C2	11·2% —

1	2	3		4		5	
15.08 (*contd*)	C. Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil		14%	M E	3% 11·2%	C1 C2	11·2% —
	D. Other...	F S	13·2% 10%	M E	2% 11·2%	C1 C2	11·2% —
15.09	**Degras**	F S	5·8% 5%	M E	1% 4·8%	C1 C2	4·8% —
15.10	**Fatty acids; acid oils from refining; fatty alcohols:**						
	A. Stearic acid		8·4%	M E	2% 6·4%	C1 C2	6·4% —
	B. Oleic acid		7·6%	M E	2% 5·6%	C1 C2	5·6% —
	C. Other fatty acids; acid oils from refining		5·6%	M E	2% †	C1 C2	3·6% —
	D. Fatty alcohols:						
	I. Normal aliphatic alcohols containing eight or more carbon atoms in the molecule and having an iodine value not greater than 10:						
	a) Having a radioactivity of less than 3 disintegrations per minute per gramme of total carbon from β particles of energy between 18 kiloelectronvolts and 156 kiloelectronvolts and containing an even number of carbon atoms in each molecule, not less than 70% by weight of the alcohols having 12 and 14 carbon atoms per molecule and not more than 5% by weight of the alcohols having 8 carbon atoms per molecule		8·4%	M E	2% 6·4%	C1 C2	6·4% —
	b) Other		10·4%	M E	4% 6·4%	C1 C2	6·4% —
	II. Other		8·4%	M E	2% 6·4%	C1 C2	6·4% —
15.11	**Glycerol and glycerol lyes:**						
	A. Crude glycerol and glycerol lyes		2·2%	M E	1% 1·2%	C1 C2	1·2% —
	B. Other, including synthetic glycerol	F S	5·8% 5%	M E	1% 4·8%	C1 C2	4·8% —

1	2	3		4		5	
15.12	**Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:**						
	A. In immediate packings of a net capacity of 1 kg or less:						
	I. Whale oil (not including sperm oil)	F	16%	M	—	C1	16%
		S	—	E	16%	C2	—
	II. Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	F	19%	M, D	3%	C1	16%
		S	15%	E	19%	C2	—
	III. Other:						
	a) Fats and oils wholly obtained from fish or marine mammals	F	18%	M	2%	C1	16%
		S	10%	E	16%	C2	—
	b) Other	F	18%	M, D	2%	C1	16%
		S	10%	E	18%	C2	—
	B. Other:						
	I. Whale oil (not including sperm oil)	F	13·6%	M	—	C1	13·6%
		S	—	E	13·6%	C2	—
	II. Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	F	17%	M, D	3%	C1	13·6%
		S	15%	E	17%	C2	—
	III. Other:						
	a) Fats and oils wholly obtained from fish or marine mammals	F	15·6%	M	2%	C1	13·6%
		S	10%	E	13·6%	C2	—
	b) Other	F	15·6%	M, D	2%	C1	13·6%
		S	10%	E	15·6%	C2	—
15.13	**Margarine, imitation lard and other prepared edible fats**	F	22%	M, D	2%	C1	20%
		S	10%	E	22%	C2	—
15.14	**Spermaceti, crude, pressed or refined, whether or not coloured** ...		3·8%	M	1%	C1	2·8%
				E	2·8%	C2	—
15.15	**Beeswax and other insect waxes, whether or not coloured:**						
	A. Raw		1%	M	1%		—
				E	—		
	B. Other...		5%	M	1%	C1	4%
				E	4%	C2	—

1	2	3		4		5	
15.16	**Vegetable waxes, whether or not coloured:**						
	A. Raw:						
	I. Carnauba wax; candelilla wax; esparto wax; ouricury wax		—		—		—
	II. Other		1%	M E	1% —		—
	B. Other:						
	I. Carnauba wax; candelilla wax; esparto wax; ouricury wax	F S	3·2% —	M E	— 3·2%	C1 C2	3·2% —
	II. Other		4·2%	M E	1% 3·2%	C1 C2	3·2% —
15.17	**Residues resulting from the treatment of fatty substances or animal or vegetable waxes:**						
	A. Containing oil having the characteristics of olive oil:						
	I. Soapstocks		—		—		—
	II. Other		—		—		—
	B. Other:						
	I. Oil foots and dregs; soapstocks		5%	M E	1% 4%	C1 C2	4% —
	II. Other		2·6%	M E	1% 1·6%	C1 C2	1·6% —

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

Special Note applying to subheadings only
The expression "sweetening matter" includes only glucose, sucrose and invert sugar. For the purposes of this Section the weight of sweetening matter contained in any goods shall be determined as follows: in so far as the sweetening matter is sucrose the weight shall be taken to be the actual weight of the sucrose or, if the sucrose is of a polarisation not exceeding 98°, 95% of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48% of the actual weight of the glucose; and in so far as it is solid glucose or invert sugar the weight shall be taken to be 75% of the actual weight of the glucose or sugar.

Chapter 16

Preparations of Meat, of Fish, of Crustaceans or Molluscs

Note
This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 3.

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E) Denmark (D)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
16.01	**Sausages and the like, of meat, meat offal or animal blood:**						
	A. Liver sausages		—		—		—
	B. Other:						
	I. Sausages, dry or for spreading, uncooked		—		—		—
	II. Other		—		—		—
16.02	**Other prepared or preserved meat or meat offal:**						
	A. Liver:						
	I. Goose or duck liver:						
	a) Pastes, not canned	F S	16% 15%	M E	3% 12·8%	C1 C2	12·8% —
	b) Other	F S	16% 15%	M, D E	3% 16%	C1 C2	12·8% —
	II. Other		—		—		—

1	2	3		4		5	
16.02 (*contd*)	B. Other:						
	I. Poultry meat or offal:						
	a) Containing 57% or more by weight of poultry meat		—		—		—
	b) Containing 25% or more but less than 57% by weight of poultry meat		—		—		—
	c) Other		—		—		—
	II. Game or rabbit meat or offal:						
	a) Pastes:						
	1. Meat offal, not canned	F	17%	M	3%	C1	13·6%
		S	15%	E	13·6%	C2	—
	2. Other	F	17%	M, D	3%	C1	13·6%
		S	15%			C2	—
				E	17%		
	b) Other:						
	1. In airtight containers	F	15·6%	M, D	2%	C1	13·6%
		S	10%			C2	—
				E	15·6%		
	2. Other	F	17%	M, D	3%	C1	13·6%
		S	15%			C2	—
				E	17%		
	III. Other:						
	a) Containing meat or offal of domestic swine and containing by weight:						
	1. 80% or more of meat or offal, of any kind, including fats of any kind or origin:						
	aa) Hams, fillets and loins; pieces thereof ...		—		—		—
	bb) Shoulders and pieces thereof		—		—		—
	cc) Other		—		—		—
	2. 40% or more but less than 80% of meat or offal, of any kind, including fats of any kind or origin		—		—		—
	3. Less than 40% of meat or offal, of any kind, including fats of any kind or origin		—		—		—
	b) Other:						
	1. Containing bovine meat or offal:						
	aa) Pastes:						
	11. Of meat offal, not canned	F	21·6%	M	6%	C1	15·6%
		S	15%	E	15·6%	C2	—

1	2	3		4		5	
	22. Other	F S	21·6% 15%	M D E	6% 21·6%	C1 C2	15·6% —
	bb) Other:						
	11. In airtight containers:						
	aaa) Beef and veal (including edible offals, but excluding tongues and jellied veal)	F S	21·6% 15%	M D E	6% 21·6%	C1 C2	15·6% —
	bbb) Other	F S	19·6% 10%	M D E	4% 19·6%	C1 C2	15·6% —
	22. Other	F S	21·6% 15%	M D E	6% 21·6%	C1 C2	15·6% —
	2. Other:						
	aa) Ovine meat or offal:						
	11. Pastes:						
	aaa) Of meat offal, not canned ...	F S	19% 15%	M E	3% 16%	C1 C2	16% —
	bbb) Other	F S	19% 15%	M D E	3% 19%	C1 C2	16% —
	22. Other:						
	aaa) In airtight containers	F S	18% 10%	M D E	2% 18%	C1 C2	16% —
	bbb) Other	F S	19% 15%	M D E	3% 19%	C1 C2	16% —
	bb) Other:						
	11. Pastes:						
	aaa) Of meat offal, not canned ...	F S	23·8% 15%	M E	3% 20·8%	C1 C2	20·8% —
	bbb) Other	F S	23·8% 15%	M D E	3% 23·8%	C1 C2	20·8% —
	22. Other:						
	aaa) In airtight containers	F S	22·8% 10%	M D E	2% 22·8%	C1 C2	20·8% —
	bbb) Other	F S	23·8% 15%	M D E	3% 23·8%	C1 C2	20·8% —

1	2	3		4		5	
16.03	**Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of:**						
	A. 20 kg or more:						
	I. Meat extracts and meat juices derived wholly or in part from beef or veal		2%	M D E	2%		—
	II. Whalemeat extract		2%	M E	2% —		—
	III. Other		2%	M D E	2%		—
	B. More than 1 kg but less than 20 kg:						
	I. Meat extracts and meat juices derived wholly or in part from beef or veal		7·6%	M D E	2% 7·6%	C1 C2	5·6% —
	II. Whalemeat extract		7·6%	M E	2% 5·6%	C1 C2	5·6% —
	III. Other		7·6%	M D E	2% 7·6%	C1 C2	5·6% —
	C. 1 kg or less:						
	I. Meat extracts and meat juices derived wholly or in part from beef or veal	F S	18% 10%	M D E	2% 18%	C1 C2	16% —
	II. Whalemeat extract	F S	18% 10%	M E	2% 16%	C1 C2	16% —
	III. Other	F S	18% 10%	M D E	2% 18%	C1 C2	16% —
16.04	**Prepared or preserved fish, including caviar and caviar substitutes:**						
	A. Caviar and caviar substitutes:						
	I. Caviar (sturgeon roe)		30%	M E	6% 24%	C1 C2	24% —
	II. Other		30%	M E	6% 24%	C1 C2	24% —
	B. Salmonidae:						
	I. Salmon, canned	F S	6·1% 2·5%	M E	0·5% 5·6%	C1 C2	5·6% —

1	2	3		4		5	
	II. Roes	F	6·6%	M	1%	C1	5·6%
		S	5%	E	5·6%	C2	—
	III. Other		7·6%	M	2%	C1	5·6%
				E	5·6%	C2	—
	C. Herring:						
	I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	F	14%	M	2%	C1	12%
		S	10%	E	12%	C2	—
	II. Other:						
	a) Roes	F	17%	M	1%	C1	16%
		S	5%	E	16%	C2	—
	b) Other	F	18%	M	2%	C1	16%
		S	10%	E	16%	C2	—
	D. Sardines	F	22%	M	2%	C1	20%
		S	10%	E	20%	C2	—
	E. Tunny:						
	I. Tuna, canned	F	20·8%	M	1·6%	C1	19·2%
		S	8%	E	19·2%	C2	—
	II. Roes	F	20·2%	M	1%	C1	19·2%
		S	5%	E	19·2%	C2	—
	III. Other	F	21·2%	M	2%	C1	19·2%
		S	10%	E	19·2%	C2	—
	F. Bonito (*Sarda* sp. p.), mackerel and anchovies:						
	I. Bonito, canned	F	21·6%	M	1·6%	C1	20%
		S	8%	E	20%	C2	—
	II. Roes	F	21%	M	1%	C1	20%
		S	5%	E	20%	C2	—
	III. Other	F	22%	M	2%	C1	20%
		S	10%	E	20%	C2	—
	G. Other:						
	I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	F	14%	M	2%	C1	12%
		S	10%	E	12%	C2	—
	II. Other:						
	a) Roes	F	17%	M	1%	C1	16%
		S	5%	E	16%	C2	—
	b) Other	F	18%	M	2%	C1	16%
		S	10%	E	16%	C2	—
16.05	**Crustaceans and molluscs, prepared or preserved:**						
	A. Crabs:						
	I. Frozen, or preserved in vinegar or airtight containers ...	F	14·8%	M	2%	C1	12·8%
		S	10%	E	12·8%	C2	—

1	2	3	4	5
16.05 (*contd*)	A. II. Other	18·8%	M 6% E 12·8%	C1 12·8% C2 —
	B. Other:			
	I. Oysters	F 19% S 15%	M 3% E 16%	C1 16% C2 —
	II. Clams, cockles, crawfish, crayfish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), shrimps, whelks and winkles:			
	a) Shrimps, canned	F 17·5% S 7·5%	M 1·5% E 16%	C1 16% C2 —
	b) Other:			
	1. Frozen, or preserved in vinegar or airtight containers	F 18% S 10%	M 2% E 16%	C1 16% C2 —
	2. Other	22%	M 6% E 16%	C1 16% C2 —
	III. Prawns, canned	F 17·5% S 7·5%	M 1·5% E 16%	C1 16% C2 —
	IV. Other	F 18% S 10%	M 2% E 16%	C1 16% C2 —

Chapter 17

Sugars and Sugar Confectionery

Notes

1. This Chapter does not cover:
   (*a*) Sugar confectionery containing cocoa (heading No. 18.06);
   (*b*) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43; or
   (*c*) Medicaments and other products of Chapter 30.

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Additional Notes

1. *For the purposes of heading No. 17.01:*
   "White sugar" means sugar containing, in the dry state, 99·5% or more by weight of sucrose, determined by the polarimetric method;
   "Raw sugar" means sugar containing, in the dry state, less than 99·5% by weight of sucrose, determined by the polarimetric method.

2. *When imported in the form of an assortment, goods falling within subheading 17.04 D. are to be classified according to the average content in milkfats, sucrose and starch of the assortment as a whole.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
17.01	**Beet sugar and cane sugar, solid:**			
	A. Denatured:			
	I. White sugar	—	—	—
	II. Raw sugar	—	—	—
	B. Undenatured:			
	I. White sugar	—	—	—
	II. Raw sugar:			
	a) For refining	—	—	—
	b) Other	—	—	—

1	2	3	4	5
17.02	**Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:**			
	A. Lactose and lactose syrup:			
	I. Containing, in the dry state, 99% or more by weight of the pure product	—	—	—
	II. Other	—	—	—
	B. Glucose and glucose syrup:			
	I. Containing, in the dry state, 99% or more by weight of the pure product:			
	a) Glucose in the form of white crystalline powder, whether or not agglomerated	—	—	—
	b) Other	—	—	—
	II. Other:			
	a) Glucose in the form of white crystalline powder, whether or not agglomerated	—	—	—
	b) Other	—	—	—
	C. Maple sugar and syrup	—	—	—
	D. Other sugars and syrups	—	—	—
	E. Artificial honey (whether or not mixed with natural honey) ...	—	—	—
	F. Caramel	—	—	—
17.03	**Molasses, whether or not decolourised**	—	—	—
17.04	**Sugar confectionery, not containing cocoa:**			
	A. Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	F 18·8% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E 9·6%	C1 16·8% C2 —
	B. Chewing gum containing by weight of sucrose (including invert sugar expressed as sucrose):			
	I. Less than 60%	8·4% plus £0·0934 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 6·4% C2 —

1	2	3	4	5
	II. 60% or more	8·4% plus £0·0934 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 6·4% C2 —
	C. White chocolate	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	D. Other: I. Containing no milkfats or containing less than 1·5% by weight of such fats: a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose): 1. 5% or more but less than 30%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	2. 30% or more but less than 40%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —

1	2	3	4	5
17.04 (*contd*)	D. I. b) 3. 40% or more but less than 50%: aa) Containing no starch	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	bb) Other	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	4. 50% or more but less than 60%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	5. 60% or more but less than 70%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	6. 70% or more but less than 80%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —

1	2	3	4	5
	7. 80% or more but less than 90%	F 12·4% plus £0.0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	8. 90% or more	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	II. Other: a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose): 1. 5% or more but less than 30%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	2. 30% or more but less than 50%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —

1	2	3	4	5
17.04 (*contd*)	D. II. b) 3. 50% or more but less than 70%	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
	4. 70% or more	F 12·4% plus £0·0934 per 100 kg S 10% plus £0·4674 per 100 kg	M 2% plus £0·0934 per 100 kg E —	C1 10·4% C2 —
17.05	**Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:**			
	A. Lactose and lactose syrup	—	—	—
	B. Glucose and glucose syrup:			
	I. Glucose in the form of white crystalline powder, whether or not agglomerated	—	—	—
	II. Other	—	—	—
	C. Other	—	—	—

Chapter 18

Cocoa and Cocoa Preparations

Notes

1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1. of this Chapter, other food preparations containing cocoa.

Additional Note

When imported in the form of an assortment, goods falling within subheading 18.06 C. are to be classified according to the average content in sucrose and milkfats of the assortment as a whole.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
18.01	**Cocoa beans, whole or broken, raw or roasted**	F 3·2% S —	M — E 3·2%	C1 3·2% C2 —
18.02	**Cocoa shells, husks, skins and waste**	F 4·3% S —	M — E 4·3%	C1 4·3% C2 —
18.03	**Cocoa paste (in bulk or in block), whether or not defatted** ...	F 12% S —	M — E 12%	C1 12% C2 —
18.04	**Cocoa butter (fat or oil)**	F 9·6% S —	M — E 9·6%	C1 9·6% C2 —
18.05	**Cocoa powder, unsweetened**	F 12·8% S —	M — E 12·8%	C1 12·8% C2 —
18.06	**Chocolate and other food preparations containing cocoa:** A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65%	F 8% plus £0·0984 per 100 kg S £0·4921 per 100 kg	M £0·0984 per 100 kg E —	C1 8% C2 —

1	2	3	4	5
18.06 (*contd*)	A II. 65% or more but less than 80%	F 8% plus £0·0984 per 100 kg S £0·4921 per 100 kg	M £0·0984 per 100 kg E —	C1 8% C2 —
	III 80% or more	F 8% plus £0·0984 per 100 kg S £0·4921 per 100 kg	M £0·0984 per 100 kg E —	C1 8% C2 —
	B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3% by weight of such fats	F 11·6% plus £0·0787 per 100 kg S 10% plus £0·3936 per 100 kg	M 2% plus £0·0787 per 100 kg E —	C1 9·6% C2 —
	II. Containing by weight of milkfats: a) 3% or more but less than 7%	F 10·6% plus £0·0787 per 100 kg S 5% plus £0·3936 per 100 kg	M 1% plus £0·0787 per 100 kg E —	C1 9·6% C2 —
	b) 7% or more	F 10·6% plus £0·0787 per 100 kg S 5% plus £0·3936 per 100 kg	M 1% plus £0·0787 per 100 kg E —	C1 9·6% C2 —

1	2	3	4	5
	C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa:			
	I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	II. Other:			
	a) Containing no milkfats or containing less than 1·5% of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Less than 50%	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	2. 50% or more	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0789 per 100 kg E —	C1 9·6% C2 —
	b) Containing by weight of milkfats:			
	1. 1·5% or more but less than 3%	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —

1	2	3	4	5
18.06 (*contd*)	C. II. b) 2. 3% or more but less than 4·5%	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	3. 4·5% or more but less than 6%	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	4. 6% or more	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	D. Other: I. Containing no milkfats or containing less than 1·5% by weight of such fats: a) In immediate packings of a net capacity of 500 g or less	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	b) Other	F 15·2% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E †	C1 15·2% C2 —

1	2	3	4	5
	II. Containing by weight of milkfats:			
	a) 1·5% or more but not more than 6·5%:			
	1. In immediate packings of a net capacity of 500 g or less	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	2. Other	F 15·2% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E †	C1 15·2% C2 —
	b) More than 6·5% but less than 26%:			
	1. In immediate packings of a net capacity of 500 g or less	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	2. Other:			
	aa) Chocolate milk crumb, containing more than 6·5% but less than 11% by weight of milkfats, more than 6·5% but less than 15% by weight of cocoa and more than 50% but less than 60% by weight of sucrose (including invert sugar expressed as sucrose)	F 15·2% plus £0·1181 per 100 kg S £0·5905 per 100 kg	M £0·1181 per 100 kg E †	C1 15·2% C2 —
	bb) Other	F 15·2% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E †	C1 15·2% C2 —

1	2	3	4	5
18.06 (*contd*)	D. II. c) 26% or more: 1. In immediate packings of a net capacity of 500 g or less	F 9·6% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E —	C1 9·6% C2 —
	2. Other	F 15·2% plus £0·0787 per 100 kg S £0·3936 per 100 kg	M £0·0787 per 100 kg E †	C1 15·2% C2 —

Chapter 19

Preparations of Cereals, Flour or Starch; Pastrycooks' Products

Notes

1. This Chapter does not cover:
   (*a*) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50% or more by weight of cocoa (heading No. 18.06);
   (*b*) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or
   (*c*) Medicaments and other products of Chapter 30.

2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Additional Note

When imported in the form of an assortment, goods falling within subheading 19.08 B. are to be classified according to the average content in starch, sucrose and milkfats of the assortment as a whole.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth (C2) Standstill
1	2	3	4	5
19.01	**Malt extract:**			
	A. With a dry-extract content of 90% or more by weight ...	8·4%	M 2% E —	C1 6·4% C2 —
	B. Other...	8·4%	M 2% E —	C1 6·4% C2 —
19.02	**Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:**			
	A. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose)	F 11% S 10%	M 2% E —	C1 8·8% C2 —

1	2	3		4		5	
19.02 (*contd*)	B. Other:						
	I. Containing no milkfats or containing less than 1·5% by weight of such fats:						
	a) Containing less than 14% by weight of starch:						
	1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	2. Containing by weight of sucrose (including invert sugar expressed as sucrose):						
	aa) 5% or more but less than 60%	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	bb) 60% or more	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	b) Containing 14% or more but less than 32% by weight of starch:						
	1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	2. Other	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	c) Containing 32% or more but less than 45% by weight of starch:						
	1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	2. Other	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	d) Containing 45% or more but less than 65% by weight of starch:						
	1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	2. Other	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	e) Containing 65% or more but less than 80% by weight of starch:						
	1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	2. Other	F S	11% 10%	M E	2% —	C1 C2	8·8% —

1	2	3		4		5	
	f) Containing 80% or more but less than 85% by weight of starch:						
	1. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	2. Other	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	g) Containing 85% or more by weight of starch ...	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	II. Containing by weight of milkfats:						
	a) 1·5% or more but less than 5%	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	b) 5% or more	F S	11% 10%	M E	2% —	C1 C2	8·8 % —
19.03	**Macaroni, spaghetti and similar products:**						
	A. Containing eggs	F S	11·6% 10%	M, D, E	2%	C1 C2	9·6% —
	B. Other:						
	I. Containing no common wheat flour or meal	F S	11·6% 10%	M, D, E	2%	C1 C2	9·6% —
	II. Other	F S	11·6% 10%	M, D, E	2%	C1 C2	9·6% —
19.04	**Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches**	F S	8% —		—	C1 C2	8% —
19.05	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):**						
	A. Obtained from maize		8·4%	M E	2% —	C1 C2	6·4% —
	B. Obtained from rice		8·4%	M E	2% —	C1 C2	6·4% —
	C. Other...		8·4%	M E	2% —	C1 C2	6·4% —
19.06	**Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products**		7·6%	M E	2% —	C1 C2	5·6% —

1	2	3		4		5	
19.07	**Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:**						
	A. Crispbread		9%	M D E	2%	C1 C2	7·2% —
	B. Matzos		6·8%	M D E	2%	C1 C2	4·8% —
	C. Gluten bread for diabetics...	F S	13·2% 10%	M D E	2%	C1 C2	11·2% —
	D. Other, containing by weight of starch:						
	I. Less than 50%	F S	13·2% 10%	M D E	2% †	C1 C2	11·2% —
	II. 50% or more	F S	13·2% 10%	M D E	2% †	C1 C2	11·2% —
19.08	**Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:**						
	A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):						
	I. Less than 30%	F S	12·4% 10%	M D E	2% †	C1 C2	10·4% —
	II. 30% or more but less than 50%	F S	12·4% 10%	M D E	2% †	C1 C2	10·4% —
	III. 50% or more...	F S	12·4% 10%	M D E	2% †	C1 C2	10·4% —
	B. Other:						
	I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):						
	a) Less than 70%	F S	12·4% 10%	M D E	2% †	C1 C2	10·4% —
	b) 70% or more	F S	12·4% 10%	M D E	2% †	C1 C2	10·4% —

1	2	3		4		5	
	II. Containing 5% or more but less than 32% by weight of starch:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	c) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	d) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	III. Containing 32% or more but less than 50% by weight of starch:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —

1	2	3		4		5	
19.08 (*contd*)	B. III. b) Containing 5% or more but less than 20% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	c) Containing 20% or more by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	IV. Containing 50% or more but less than 65% by weight of starch:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no milkfats or containing less than 1·5% by weight of such fats	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	2. Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	V. Containing 65% or more by weight of starch:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —
	b) Other	F S	12·4% 10%	M D } E }	2% †	C1 C2	10·4% —

Chapter 20

Preparations of Vegetables, Fruit or Other Parts of Plants

Notes

1. This Chapter does not cover:
   (*a*) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8; or
   (*b*) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.

3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted ground-nuts are also to be classified in heading No. 20.06.

4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading No. 20.02.

Additional Notes

1. *The content of various sugars expressed as sucrose ("sugar content") of the products classified within this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in Annex III to Regulation (EEC) No. 865/68 of the Council, dated June 28 1968) at a temperature of 20°C and multiplied by the factor:*
   — *0·93 in respect of products of heading No. 20.06; or*
   — *0·95 in respect of products of the other headings.*

2. *The products classified under heading No. 20.06 shall be considered as "containing added sugar" when the "sugar content" thereof exceeds by weight the percentages given hereunder, according to the kind of fruit concerned:*
   — *pineapples and grapes 13%*
   — *other fruits, including mixtures of fruit 9%*

3. *The added sugar content of products classified under heading No. 20.07 corresponds to the "sugar content" less the figures given hereunder, according to the kind of juice concerned:*
   — *lemon or tomato juice 3*
   — *apple juice 11*
   — *grape juice 15*
   — *other fruit or vegetable juices, including mixtures of juices 13*

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E) Denmark (D)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
20.01	**Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:**						
	A. Mango chutney		4%	M, D, E	4%		—
	B. Other:						
	I. Beetroot, cauliflowers, onions	F	17·2%	M, D	4%	C1	13·2%
		S	10%	E	17·2%	C2	—
	II. Other	F	17·2%	M, D	4%	C1	13·2%
		S	10%	E	17·2%	C2	—
20.02	**Vegetables prepared or preserved otherwise than by vinegar or acetic acid:**						
	A. Mushrooms:						
	I. In airtight containers	F	19·8%	M, D	6%	C1	13·8%
		S	15%	E	19·8%	C2	—
	II. Other	F	17·8%	M, D	4%	C1	13·8%
		S	10%	E	17·8%	C2	—
	B. Truffles:						
	I. In airtight containers	F	16·8%	M, D	6%	C1	10·8%
		S	15%	E	16·8%	C2	—
	II. Other	F	14·8%	M, D	4%	C1	10·8%
		S	10%	E	14·8%	C2	—
	C. Tomatoes:						
	I. Tomato juice	F	12·8%	M, D	2%	C1	10·8%
		S	5%	E	12·8%	C2	—

1	2	3		4		5	
	II. Other:						
	a) In airtight containers:						
	1. Pulp or paste, wholly of tomato and water apart from salt or any other preserving, seasoning or flavouring ingredients, the dry weight of the tomato in any container being not less than 25% of the weight of its entire contents	F S	10·8% —	M E	— 10·8%	C1 C2	10·8% —
	2. Other	F S	12·8% 5%	M E	— 12·8%	C1 C2	10·8% —
	b) Other	F S	14·8% 10%	M, D E	4% 14·8%	C1 C2	10·8% —
	D. Asparagus	F S	17·2% 10%	M, D E	4% 17·2%	C1 C2	13·2% —
	E. Sauerkraut:						
	I. In airtight containers	F S	18% 15%	M, D E	6% 18%	C1 C2	12% —
	II. Other	F S	16% 10%	M, D E	4% 16%	C1 C2	12% —
	F. Capers and olives:						
	I. Capers:						
	a) In airtight containers	F S	18% 15%	M, D E	6% 18%	C1 C2	12% —
	b) Other	F S	16% 10%	M, D E	4% 16%	C1 C2	12% —
	II. Olives	F S	15% 7·5%	M E	3% 12%	C1 C2	12% —
	G. Peas; beans in pod:						
	I. Peas	F S	18·4% 10%	M, D E	4% 18·4%	C1 C2	14·4% —

1	2	3		4		5	
20.02 (*contd*)	G. II. Beans:						
	a) In airtight containers:						
	1. Kidney and runner beans	F	20·4%	M, D	6%	C1	14·4%
		S	15%			C2	—
				E	20·4%		
	2. Other	F	20·4%	M, D	6%	C1	14·4%
		S	15%			C2	—
				E	20·4%		
	b) Other:						
	1. Broad, kidney and runner beans	F	18·4%	M, D	4%	C1	14·4%
		S	10%			C2	—
				E	18·4%		
	2. Other	F	18·4%	M, D	4%	C1	14·4%
		S	10%			C2	—
				E	18·4%		
	H. Other, including mixtures:						
	I. In airtight containers:						
	a) Beans:						
	1. Broad beans	F	17·2%	M, D	4%	C1	13·2%
		S	10%			C2	—
				E	17·2%		
	2. Other	F	17·2%	M, D	4%	C1	13·2%
		S	10%			C2	—
				E	17·2%		
	b) Potato crisps	F	19·2%	M	6%	C1	13·2%
		S	15%	E	13·2%	C2	—
	c) Beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs; lettuce and endive; dry-bulb onions and shallots; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or kidney beans, runner beans or mushrooms	F	19·2%	M, D	6%	C1	13·2%
		S	15%			C2	—
				E	19·2%		
	d) Bamboo shoots	F	17·2%	M	4%	C1	13·2%
		S	10%	E	13·2%	C2	—
	e) Other	F	19·2%	M, D	6%	C1	13·2%
		S	15%			C2	—
				E	19·2%		
	II. Not in airtight containers:						
	a) Potato crisps	F	17·2%	M	4%	C1	13·2%
		S	10%	E	13·2%	C2	—

1	2	3		4		5	
	b) Broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs; lettuce and endive; dry-bulb onions and shallots; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or asparagus, mushrooms or peas	F S	17·2% 10%	M, D E	4% 17·2%	C1 C2	13·2% —
	c) Other	F S	17·2% 10%	M, D E	4% 17·2%	C1 C2	13·2% —
20.03	**Fruit preserved by freezing, containing added sugar:**						
	A. With a sugar content exceeding 13% by weight:						
	I. Strawberries in containers, the contents of each weighing not less than 5·4 kg	F S	15·6% plus £0·6298 per 100 kg £1·5747 per 100 kg	M, D E	£0·6298 per 100 kg 15·6% plus £0·6298 per 100 kg	C1 C2	15·6% —
	II. Other	F S	21·6% 15%	M, D E	6% 21·6%	C1 C2	15·6% —
	B. Other:						
	I. Strawberries in containers, the contents of each weighing not less than 5·4 kg	F S	15·6% plus £0·6298 per 100 kg £1·5747 per 100 kg	M, D E	£0·6298 per 100 kg 15·6% plus £0·6298 per 100 kg	C1 C2	15·6% —
	II. Other	F S	21·6% 15%	M, D E	6% 21·6%	C1 C2	15·6% —
20.04	**Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):**						
	A. Ginger		4%	M, D, E	4%		—
	B. Other:						
	I. With a sugar content exceeding 13% by weight:						
	a) Apricots; figs; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	F S	15% plus £0·2952 per 100 kg £0·7381 per 100 kg	M, D E	£0·2952 per 100 kg 15% plus £0·2952 per 100kg	C1 C2	15% —

1	2	3		4		5	
20.04 (*contd*)	B. I. b) Cherries; fruit-peels:						
	1. Drained or glacé cherries...	F	19%	M, D	4%	C1	15%
		S	10%			C2	—
				E	19%		
	2. Other	F	23%	M, D	8%	C1	15%
		S	20%			C2	—
				E	23%		
	c) Other	F	19%	M, D	4%	C1	15%
		S	10%			C2	—
				E	19%		
	II. Other:						
	a) Apricots; figs; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	F	15% plus £0·2952 per 100 kg	M, D	£0·2952 per 100 kg	C1	15%
		S	£0·7381 per 100 kg	E	15% plus £0·2952 per 100 kg	C2	—
	b) Cherries; fruit-peels:						
	1. Drained or glacé cherries...	F	19%	M, D	4%	C1	15%
		S	10%			C2	—
				E	19%		
	2. Other	F	23%	M, D	8%	C1	15%
		S	20%			C2	—
				E	23%		
	c) Other	F	19%	M, D	4%	C1	15%
		S	10%			C2	—
				E	19%		
20.05	**Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:**						
	A. Chestnut purée and paste:						
	I. With a sugar content exceeding 13% by weight	F	22%	M, D	4%	C1	18%
		S	10%			C2	—
				E	22%		
	II. Other	F	22%	M, D	4%	C1	18%
		S	10%			C2	—
				E	22%		
	B. Jams and marmalades of citrus fruit:						
	I. With a sugar content exceeding 30% by weight	F	20·2%	M, D	4%	C1	16·2%
		S	10%			C2	—
				E	20·2%		
	II. With a sugar content exceeding 13% but not exceeding 30% by weight	F	20·2%	M, D	4%	C1	16·2%
		S	10%			C2	—
				E	20·2%		

1	2	3		4		5	
	III. Other	F S	20·2% 10%	M D E	4% 20·2%	C1 C2	16·2% —
	C. Other:						
	I. With a sugar content exceeding 30% by weight:						
	a) Plum purée and plum paste, in immediate packings of a net capacity exceeding 100 kg, for industrial processing	F S	22% 10%	M D E	4% 22%	C1 C2	18% —
	b) Other	F S	22% 10%	M D E	4% 22%	C1 C2	18% —
	II. With a sugar content exceeding 13% but not exceeding 30% by weight	F S	22% 10%	M D E	4% 22%	C1 C2	18% —
	III. Other	F S	22% 10%	M D E	4% 22%	C1 C2	18% —
20.06	**Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:**						
	A. Nuts (including ground-nuts), roasted, in immediate packings of a net capacity:						
	I. Of more than 1 kg	F S	12% 7·5%	M E	3% 9%	C1 C2	9% —
	II. Of 1 kg or less	F S	13·2% 7·5%	M E	3% 10·2%	C1 C2	10·2% —
	B. Other:						
	I. Containing added spirit:						
	a) Ginger	F S	23·2% 10%	M D E	4% 23·2%	C1 C2	19·2% —
	b) Pineapples, in immediate packings of a net capacity:						
	1. Of more than 1 kg:						
	aa) With a sugar content exceeding 17% by weight	F S	19·2% plus £0·2165 per 100 kg £0·5413 per 100 kg	M D E	£0·2165 per 100 kg 19·2% plus £0·2165 per 100 kg	C1 C2	19·2% —
	bb) Other	F S	19·2% plus £0·2165 per 100 kg £0·5413 per 100 kg	M D E	£0·2165 per 100 kg 19·2% plus £0·2165 per 100 kg	C1 C2	19·2% —

1	2	3		4		5	
20.06 (*contd*)	**B.** I. b) 2. Of 1 kg or less:						
	aa) With a sugar content exceeding 19% by weight	F	19·2% plus £0·2165 per 100 kg	M, D	£0·2165 per 100 kg	C1	19·2%
		S	£0·5413 per 100 kg	E	19·2% plus £0·2165 per 100 kg	C2	—
	bb) Other	F	19·2% plus £0·2165 per 100 kg	M, D	£0·2165 per 100 kg	C1	19·2%
		S	£0·5413 per 100 kg	E	19·2% plus £0·2165 per 100 kg	C2	—
	c) Grapes:						
	1. With a sugar content exceeding 13% by weight	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—
	2. Other	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—
	d) Peaches, pears and apricots, in immediate packings of a net capacity:						
	1. Of more than 1 kg:						
	aa) With a sugar content exceeding 13% by weight:						
	11. Peaches	F	21·6%	M, D	2·4%	C1	19·2%
		S	6%	E	21·6%	C2	—
	22. Pears and apricots	F	24%	M, D	4·8%	C1	19·2%
		S	12%	E	24%	C2	—
	bb) Other:						
	11. Peaches:						
	aaa) Containing added sweetening matter	F	21·6%	M, D	2·4%	C1	19·2%
		S	6%	E	21·6%	C2	—
	bbb) Other	F	19·2%	M	—	C1	19·2%
		S	—	E	19·2%	C2	—
	22. Pears:						
	aaa) Containing added sweetening matter	F	24%	M, D	4·8%	C1	19·2%
		S	12%	E	24%	C2	—
	bbb) Other	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—

1	2	3		4		5	
	33. Apricots:						
	aaa) Containing added sweetening matter	F S	24% 12%	M D E	4·8% 24%	C1 C2	19·2% —
	bbb) Other	F S	19·2% —	M E	— 19·2%	C1 C2	19·2% —
	2. Of 1 kg or less:						
	aa) With a sugar content exceeding 15% by weight:						
	11. Peaches	F S	21·6% 6%	M D E	2·4% 21·6%	C1 C2	19·2% —
	22. Pears and apricots	F S	24% 12%	M D E	4·8% 24%	C1 C2	19·2% —
	bb) Other:						
	11. Peaches:						
	aaa) Containing added sweetening matter	F S	21·6% 6%	M D E	2·4% 21·6%	C1 C2	19·2% —
	bbb) Other	F S	19·2% —	M E	— 19·2%	C1 C2	19·2% —
	22. Pears:						
	aaa) Containing added sweetening matter	F S	24% 12%	M D E	4·8% 24%	C1 C2	19·2% —
	bbb) Other	F S	25·2% 15%	M D E	6% 25·2%	C1 C2	19·2% —
	33. Apricots:						
	aaa) Containing added sweetening matter	F S	24% 12%	M D E	4·8% 24%	C1 C2	19·2% —
	bbb) Other	F S	19·2% —	M E	— 19·2%	C1 C2	19·2% —
	e) Other fruits:						
	1. With a sugar content exceeding 9% by weight:						
	aa) Apples	F S	19·2% plus £0·1082 per 100 kg £0·2706 per 100 kg	M D E	£0·1082 per 100 kg 19·2% plus £0·1082 per 100 kg	C1 C2	19·2% —

1	2	3		4		5	
20.06 (*contd*)	**B. I. e) 1.** bb) Cherries:						
	11. Not stoned	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—
	22. Other	F	23·2%	M, D	4%	C1	19·2%
		S	10%	E	23·2%	C2	—
	cc) Grapefruit	F	19·2%	M	—	C1	19·2%
		S	—	E	19·2%	C2	—
	dd) Lemons:						
	11. Comminuted entire	F	19·2%	M	—	C1	19·2%
		S	—	E	19·2%	C2	—
	22. Other	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—
	ee) Loganberries	F	19·2% plus £0·1869 per 100 kg	M, D	£0·1869 per 100 kg	C1	19·2%
		S	£0·4674 per 100 kg	E	19·2% plus £0·1869 per 100 kg	C2	—
	ff) Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:						
	11. Comminuted entire	F	19·2%	M	—	C1	19·2%
		S	—	E	19·2%	C2	—
	22. Pulp not containing the peel	F	19·2%	M	—	C1	19·2%
		S	—	E	19·2%	C2	—
	33. Other	F	22·2%	M, D	3%	C1	19·2%
		S	7·5%	E	22·2%	C2	—
	gg) Strawberries	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—
	hh) Other:						
	11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—
	22. Other	F	25·2%	M, D	6%	C1	19·2%
		S	15%	E	25·2%	C2	—

1	2	3	4	5
	2. Other:			
	aa) Apples...	F 19·2% plus w.i.l. of 10% or £0·1377 per 100 kg	M, D 10% or £0·1377 per 100 kg, w.i.l.	C1 19·2% C2 —
		S 25% or £0·3444 per 100 kg, w.i.l.	E 19·2% plus w.i.l. of 10% or £0·1377 per 100 kg	
	bb) Cherries:			
	11. Canned	F 19·2% S —	M — E 19·2%	C1 19·2% C2 —
	22. Other	F 25·2% S 15%	M, D 6% E 25·2%	C1 19·2% C2 —
	cc) Grapefruit	F 19·2% S —	M — E 19·2%	C1 19·2% C2 —
	dd) Lemons:			
	11. Comminuted entire	F 19·2% S —	M — E 19·2%	C1 19·2% C2 —
	22. Other	F 25·2% S 15%	M, D 6% E 25·2%	C1 19·2% C2 —
	ee) Loganberries	F 25·2% S 15%	M, D 6% E 25·2%	C1 19·2% C2 —
	ff) Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
	11. Comminuted entire	F 19·2% S —	M — E 19·2%	C1 19·2% C2 —
	22. Pulp not containing the peel	F 19·2% S —	M — E 19·2%	C1 19·2% C2 —
	33. Other	F 22·2% S 7·5%	M, D 3% E 22·2%	C1 19·2% C2 —
	gg) Strawberries	F 19·2% plus £0·5905 per 100 kg S £1·4763 per 100 kg	M, D £0·5905 per 100 kg E 19·2% plus £0·5905 per 100 kg	C1 19·2% C2 —
	hh) Other:			
	11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F 25·2% S 15%	M, D 6% E 25·2%	C1 19·2% C2 —

1	2	3	4	5
20.06 (*contd*)	**B. I. e) 2. hh) 22. Other ... ...**	F 25·2% S 15%	M, D 6% E 25·2%	C1 19·2% C2 —
	f) Mixtures of fruit:			
	1. With a sugar content exceeding 9% by weight:			
	aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 19·2% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 19·2% plus £0·1180 per 100 kg	C1 19·2% C2 —
	bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			
	11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F 19·2% S —	M — E 19·2%	C1 19·2% C2 —
	22. Other	F 19·2% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 19·2% plus £0·1180 per 100 kg	C1 19·2% C2 —
	cc) Other	F 25·2% S 15%	M, D 6% E 25·2%	C1 19·2% C2 —
	2. Other:			
	aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 19·2% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 19·2% plus £0·1180 per 100 kg	C1 19·2% C2 —

1	2	3		4		5	
	bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:						
	11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F S	19·2% —	M E	— 19·2%	C1 C2	19·2% —
	22. Other	F S	19·2% plus £0·1180 per 100 kg £0·2952 per 100 kg	M, D E	£0·1180 per 100 kg 19·2% plus £0·1180 per 100 kg	C1 C2	19·2% —
	cc) Other	F S	25·2% 15%	M, D E	6% 25·2%	C1 C2	19·2% —
	II. Not containing added spirit:						
	a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg:						
	1. Ginger		4%	M, D, E	4%		—
	2. Grapefruit segments	F S	12% —	M E	— 12%	C1 C2	12% —
	3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:						
	aa) Comminuted entire	F S	12·6% —	M E	— 12·6%	C1 C2	12·6% —
	bb) Pulp not containing the peel	F S	12·6% —	M E	— 12·6%	C1 C2	12·6% —
	cc) Other...	F S	15·6% 7·5%	M, D E	3% 15·6%	C1 C2	12·6% —
	4. Grapes	F S	19·2% 15%	M, D E	6% 19·2%	C1 C2	13·2% —
	5. Pineapples:						
	aa) With a sugar content exceeding 17% by weight	F S	13·2% plus £0·2165 per 100 kg £0·5413 per 100 kg	M, D E	£0·2165 per 100 kg 13·2% plus £0·2165 per 100 kg	C1 C2	13·2% —

1	2	3	4	5
20.06 (*contd*)	B. II. a) 5. bb) Other	F 13·2% plus £0·2165 per 100 kg S £0·5413 per 100 kg	M, D £0·2165 per 100 kg E 13·2% plus £0·2165 per 100 kg	C1 13·2% C2 —
	6. Pears:			
	aa) With a sugar content exceeding 13% by weight:	F 16·8% S 12%	M, D 4·8% E 16·8%	C1 12% C2 —
	bb) Other	F 16·8% S 12%	M, D 4·8% E 16·8%	C1 12% C2 —
	7. Peaches and apricots:			
	aa) With a sugar content exceeding 13% by weight:			
	11. Peaches	F 15·6% S 6%	M, D 2·4% E 15·6%	C1 13·2% C2 —
	22. Apricots	F 18% S 12%	M, D 4·8% E 18%	C1 13·2% C2 —
	bb) Other:			
	11. Peaches	F 15·6% S 6%	M, D 2·4% E 15·6%	C1 13·2% C2 —
	22. Apricots	F 18% S 12%	M, D 4·8% E 18%	C1 13·2% C2 —
	8. Other fruits:			
	aa) Apples...	F 13·2% plus £0·1082 per 100 kg S £0·2706 per 100 kg	M, D £0·1082 per 100 kg E 13·2% plus £0·1082 per 100 kg	C1 13·2% C2 —

1	2	3		4		5	
	bb) Cherries:						
	11. Not stoned:						
	aaa) In a solution of sulphur dioxide	F	17·2%	M, D	4%	C1	13·2%
		S	10%	E	17·2%	C2	—
	bbb) Other	F	19·2%	M, D	6%	C1	13·2%
		S	15%	E	19·2%	C2	—
	22. Stoned	F	17·2%	M, D	4%	C1	13·2%
		S	10%	E	17·2%	C2	—
	cc) Grapefruit	F	13·2%	M	—	C1	13·2%
		S	—	E	13·2%	C2	—
	dd) Lemons:						
	11. Comminuted entire	F	13·2%	M	—	C1	13·2%
		S	—	E	13·2%	C2	—
	22. Other	F	19·2%	M, D	6%	C1	13·2%
		S	15%	E	19·2%	C2	—
	ee) Loganberries	F	13·2% plus £0·1869 per 100 kg	M, D	£0·1869 per 100 kg	C1	13·2%
		S	£0·4674 per 100 kg	E	13·2% plus £0·1869 per 100 kg	C2	—
	ff) Nuts	F	16·2%	M	3%	C1	13·2%
		S	7·5%	E	13·2%	C2	—
	gg) Oranges :						
	11. Comminuted entire	F	13·2%	M	—	C1	13·2%
		S	—	E	13·2%	C2	—
	22. Pulp not containing the peel	F	13·2%	M	—	C1	13·2%
		S	—	E	13·2%	C2	—
	33. Other	F	16·2%	M, D	3%	C1	13·2%
		S	7·5%	E	16·2%	C2	—
	hh) Strawberries	F	19·2%	M, D	6%	C1	13·2%
		S	15%	E	19·2%	C2	—

1	2	3	4	5
20.06 (*contd*)	**B. II. a) 8. ijij) Other:**			
	11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F 19·2% S 15%	M, D 6% E 19·2%	C1 13·2% C2 —
	22. Other	F 19·2% S 15%	M, D 6% E 19·2%	C1 13·2% C2 —
	9. Mixtures of fruit:			
	aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:			
	11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 12·6% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 12·6% plus £0·1180 per 100 kg	C1 12·6% C2 —
	22. Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture:			
	aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F 12·6% S —	M — E 12·6%	C1 12·6% C2 —
	bbb) Other	F 12·6% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 12·6% plus £0·1180 per 100 kg	C1 12·6% C2 —
	33. Other	F 18·6% S 15%	M, D 6% E 18·6%	C1 12·6% C2 —
	bb) Other:			
	11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 13·2% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 13·2% plus £0·1180 per 100 kg	C1 13·2% C2 —

1	2	3		4		5	
	22. Other	F S	19·2% 15%	M, D E	6% 19·2%	C1 C2	13·2% —
	b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less:						
	1. Ginger		4%	M, D, E	4%		—
	2. Grapefruit segments	F S	12% —	M E	— 12%	C1 C2	12% —
	3. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:						
	aa) Comminuted entire	F S	13·2% —	M E	— 13·2%	C1 C2	13·2% —
	bb) Pulp not containing the peel	F S	13·2% —	M E	— 13·2%	C1 C2	13·2% —
	cc) Other	F S	16·2% 7·5%	M, D E	3% 16·2%	C1 C2	13·2% —
	4. Grapes	F S	20·4% 15%	M, D E	6% 20·4%	C1 C2	14·4% —
	5. Pineapples:						
	aa) With a sugar content exceeding 19% by weight	F S	14·4% plus £0·2165 per 100 kg £0·5413 per 100 kg	M, D E	£0·2165 per 100 kg 14·4% plus £0·2165 per 100 kg	C1 C2	14·4% —
	bb) Other	F S	14·4% plus £0·2165 per 100 kg £0·5413 per 100 kg	M, D E	£0·2165 per 100 kg 14·4% plus £0·2165 per 100 kg	C1 C2	14·4% —
	6. Pears:						
	aa) With a sugar content exceeding 15% by weight	F S	18% 12%	M, D E	4·8% 18%	C1 C2	13·2% —
	bb) Other	F S	18% 12%	M, D E	4·8% 18%	C1 C2	13·2% —

1	2	3	4	5
20.06 (*contd*)	**B. II. b) 7.** Peaches and apricots:			
	aa) With a sugar content exceeding 15% by weight:			
	11. Peaches	F 16·8% S 6%	M, D 2·4% E 16·8%	C1 14·4% C2 —
	22. Apricots	F 19·2% S 12%	M, D 4·8% E 19·2%	C1 14·4% C2 —
	bb) Other:			
	11. Peaches	F 16·8% S 6%	M, D 2·4% E 16·8%	C1 14·4% C2 —
	22. Apricots	F 19·2% S 12%	M, D 4·8% E 19·2%	C1 14·4% C2 —
	8. Other fruits:			
	aa) Apples...	F 14·4% plus £0·1082 per 100 kg S £0·2706 per 100 kg	M, D £0·1082 per 100 kg E 14·4% plus £0·1082 per 100 kg	C1 14·4% C2 —
	bb) Cherries:			
	11. Not stoned:			
	aaa) In a solution of sulphur dioxide	F 18·4% S 10%	M, D 4% E 18·4%	C1 14·4% C2 —
	bbb) Other	F 20·4% S 15%	M, D 6% E 20·4%	C1 14·4% C2 —
	22. Stoned	F 18·4% S 10%	M, D 4% E 18·4%	C1 14·4% C2 —
	cc) Grapefruit	F 14·4% S —	M — E 14·4%	C1 14·4% C2 —
	dd) Lemons:			
	11. Comminuted entire	F 14·4% S —	M — E 14·4%	C1 14·4% C2 —
	22. Other	F 20·4% S 15%	M, D 6% E 20·4%	C1 14·4% C2 —

1	2	3	4	5
	ee) Loganberries	F 14·4% plus £0·1869 per 100 kg S £0·4674 per 100 kg	M, D £0·1869 per 100 kg E 14·4% plus £0·1869 per 100 kg	C1 14·4% C2 —
	ff) Nuts	F 17·4% S 7·5%	M 3% E 14·4%	C1 14·4% C2 —
	gg) Oranges: 11. Comminuted entire	F 14·4% S —	M — E 14·4%	C1 14·4% C2 —
	22. Pulp not containing the peel	F 14·4% S —	M — E 14·4%	C1 14·4% C2 —
	33. Other	F 17·4% S 7·5%	M, D 3% E 17·4%	C1 14·4% C2 —
	hh) Strawberries	F 20·4% S 15%	M, D 6% E 20·4%	C1 14·4% C2 —
	ijij) Other: 11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F 20·4% S 15%	M, D 6% E 20·4%	C1 14·4% C2 —
	22. Other	F 20·4% S 15%	M, D 6% E 20·4%	C1 14·4% C2 —
	9. Mixtures of fruit: aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits: 11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 13·2% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 13·2% plus £0·1180 per 100 kg	C1 13·2% C2 —
	22. Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture:			

1	2	3	4	5
20.06 *(contd)*	**B. II. b) 9. aa) 22. aaa)** Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F 13·2% S —	M — E 13·2%	C1 13·2% C2 —
	bbb) Other	F 13·2% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 13·2% plus £0·1180 per 110 kg	C1 13·2% C2 —
	33. Other	F 19·2% S 15%	M, D 6% E 19·2%	C1 13·2% C2 —
	bb) Other:			
	11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 14·4% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 14·4% plus £0·1180 per 100 kg	C1 14·4% C2 —
	22. Other	F 20·4% S 15%	M, D 6% E 20·4%	C1 14·4% C2 —
	c) Not containing added sugar, in immediate packings of a net capacity:			
	1. Of 4·5 kg or more:			
	aa) Apricots	F 10·2% S —	M — E 10·2%	C1 10·2% C2 —
	bb) Peaches (including nectarines) and plums:			
	11. Peaches	F 11·4% S —	M — E 11·4%	C1 11·4% C2 —
	22. Other	F 17·4% S 15%	M, D 6% E 17·4%	C1 11·4% C2 —
	cc) Pears	F 18·6% S 15%	M, D 6% E 18·6%	C1 12·6% C2 —

1	2	3	4	5
	dd) Other fruits:			
	11. Apples	F 13·8% plus w.i.l. of 10% or £0·1377 per 100 kg S 25% or £0·3444 per 100 kg, w.i.l.	M, D 10% or £0·1377 per 100 kg, w.i.l. E 13·8% plus w.i.l. of 10% or £0·1377 per 100 kg	C1 13·8% C2 —
	22. Cherries:			
	aaa) Canned	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Other	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	33. Ginger	F 17·8% S 10%	M, D 4% E 17·8%	C1 13·8% C2 —
	44. Grapefruit	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	55. Lemons:			
	aaa) Comminuted entire	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Other	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	66. Loganberries	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	77. Nuts	F 16·8% S 7·5%	M 3% E 13·8%	C1 13·8% C2 —
	88. Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
	aaa) Comminuted entire	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Pulp not containing the peel ...	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	ccc) Other	F 16·8% S 7·5%	M, D 3% E 16·8%	C1 13·8% C2 —
	99. Pineapples	F 13·8% plus £0·2165 per 100 kg S £0·5413 per 100 kg	M, D £0·2165 per 100 kg E 13·8% plus £0·2165 per 100 kg	C1 13·8% C2 —

1	2	3	4	5
20.06 (*contd*)	B. II. c) 1. dd) 1010. Strawberries	F 13·8% plus £0·5905 per 100 kg S £1·4763 per 100 kg	M, D £0·5905 per 100 kg E 13·8% plus £0·5905 per 100 kg	C1 13·8% C2 —
	1111. Other:			
	aaa) Blackberries, currants, gooseberries and raspberries	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	bbb) Other	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	ee) Mixtures of fruit:			
	11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 13·8% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 13·8% plus £0·1180 per 100 kg	C1 13·8% C2 —
	22. Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			
	aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Other	F 13·8% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M, D £0·1180 per 100 kg E 13·8% plus £0·1180 per 100 kg	C1 13·8% C2 —
	33. Other	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —

1	2	3	4	5
	2. Of less than 4·5 kg:			
	aa) Pears	F 18·6% S 15%	M, D 6% E 18·6%	C1 12·6% C2 —
	bb) Other fruits and mixtures of fruit:			
	11. Apples	F 13·8% plus w.i.l. of 10% or £0·1377 per 100 kg S 25% or £0·3444 per 100 kg, w.i.l.	M, D 10% or £0·1377 per 100 kg, w.i.l. E 13·8% plus w.i.l. of 10% or £0·1377 per 100 kg	C1 13·8% C2 —
	22. Apricots	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	33. Cherries:			
	aaa) Canned	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Other	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	44. Ginger	F 17·8% S 10%	M, D 4% E 17·8%	C1 13·8% C2 —
	55. Grapefruit	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	66. Lemons:			
	aaa) Comminuted entire	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Other	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	77. Loganberries	F 19·8% S 15%	M, D 6% E 19·8%	C1 13·8% C2 —
	88. Nuts	F 16·8% S 7·5%	M 3% E 13·8%	C1 13·8% C2 —
	99. Oranges and mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids:			
	aaa) Comminuted entire	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Pulp not containing the peel ...	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —

1	2	3	4	5
20.06 (*contd*)	B. II. c) 2. bb) 99. ccc) Other	F 16·8% S 7·5%	M } 3% D } E 16·8%	C1 13·8% C2 —
	1010. Peaches	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	1111. Pineapples	F 13·8% plus £0·2165 per 100 kg S £0·5413 per 100 kg	M } £0·2165 per 100 kg D } E 13·8% plus £0·2165 per 100 kg	C1 13·8% C2 —
	1212. Strawberries	F 13·8% plus £0·5905 per 100 kg S £1·4763 per 100 kg	M } £0·5905 per 100 kg D } E 13·8% plus £0·5905 per 100 kg	C1 13·8% C2 —
	1313. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per 115 g portion of the drained fruit	F 13·8% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M } £0·1180 per 100 kg D } E 13·8% plus £0·1180 per 100 kg	C1 13·8% C2 —
	1414. Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading 1313. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			
	aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F 13·8% S —	M — E 13·8%	C1 13·8% C2 —
	bbb) Other	F 13·8% plus £0·1180 per 100 kg S £0·2952 per 100 kg	M } £0·1180 per 100 kg D } E 13·8% plus £0·1180 per 100 kg	C1 13·8% C2 —
	1515 Other:			
	aaa) Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F 19·8% S 15%	M } 6% D } E 19·8%	C1 13·8% C2 —
	bbb) Other	F 19·8% S 15%	M } 6% D } E 19·8%	C1 13·8% C2 —

1	2	3		4		5	
20.07	**Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:**						
	A. Of a specific gravity exceeding 1·33 at 15°C:						
	I. Grape juice (including grape must):						
	a) Of a value exceeding 22 UA per 100 kg net weight:						
	1. With an added sugar content exceeding 30% by weight	F S	34% 10%	M, D E	4% 34%	C1 C2	30% —
	2. Other	F S	42% 10%	M, D E	2% 42%	C1 C2	40% —
	b) Of a value not exceeding 22 UA per 100 kg net weight:						
	1. With an added sugar content exceeding 30% by weight	F S	34% 10%	M, D E	4% 34%	C1 C2	30% —
	2. Other	F S	42% 10%	M, D E	2% 42%	C1 C2	40% —
	II. Apple juice and pear juice; mixtures of apple and pear juice:						
	a) Of a value exceeding 22 UA per 100 kg net weight:						
	1. Apple juice and pear juice	F S	29·2% 10%	M, D E	4% 29·2%	C1 C2	25·2% —
	2. Other	F S	29·2% 10%	M, D E	4% 29·2%	C1 C2	25·2% —
	b) Of a value not exceeding 22 UA per 100 kg net weight:						
	1. With an added sugar content exceeding 30% by weight:						
	aa) Apple juice and pear juice	F S	29·2% 10%	M, D E	4% 29·2%	C1 C2	25·2% —
	bb) Other	F S	29·2% 10%	M, D E	4% 29·2%	C1 C2	25·2% —
	2. Other:						
	aa) Apple juice and pear juice	F S	29·2% 10%	M, D E	4% 29·2%	C1 C2	25·2% —
	bb) Other	F S	29·2% 10%	M, D E	4% 29·2%	C1 C2	25·2% —

1	2	3		4		5	
20.07 (*contd*)	A. III. Other:						
	a) Of a value exceeding 30 UA per 100 kg net weight:						
	1. Citrus fruit juices:						
	aa) Grapefruit juice; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids:						
	11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	25·2% —	M E	— 25·2%	C1 C2	25·2% —
	22. Other	F S	26·4% 3%	M D E	1·2% 26·4%	C1 C2	25·2% —
	bb) Other:						
	11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	31·2% 15%	M D E	6% 31·2%	C1 C2	25·2% —
	22. Other	F S	32·4% 18%	M D E	7·2% 32·4%	C1 C2	25·2% —
	2. Pineapple juice; tomato juice	F S	27·2% 5%	M D E	2% 27·2%	C1 C2	25·2% —
	3. Blackcurrant juice	F S	29·2% 10%	M D E	4% 29·2%	C1 C2	25·2% —
	4. Other	F S	29·2% 10%	M D E	4% 29·2%	C1 C2	25·2% —
	b) Of a value not exceeding 30 UA per 100 kg net weight:						
	1. With an added sugar content exceeding 30% by weight:						
	aa) Citrus fruit juices:						
	11. Grapefruit juice; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	F S	26·4% 3%	M D E	1·2% 26·4%	C1 C2	25·2% —

1	2	3		4		5	
	22. Other	F S	32·4% 18%	M D E	7·2% 32·4%	C1 C2	25·2% —
	bb) Pineapple juice; tomato juice	F S	27·2% 5%	M D E	2% 27·2%	C1 C2	25·2% —
	cc) Blackcurrant juice	F S	29·2% 10%	M D E	4% 29·2%	C1 C2	25·2% —
	dd) Other	F S	29·2% 10%	M D E	4% 29·2%	C1 C2	25·2% —
	2. Other: aa) Citrus fruit juices: 11. Grapefruit juice; juice, whether containing the detached cells of the fruit or not, of oranges, lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids: aaa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	25·2% —	M E	— 25·2%	C1 C2	25·2% —
	bbb) Other	F S	26·4% 3%	M D E	1·2% 26·4%	C1 C2	25·2% —
	22. Other: aaa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	31·2% 15%	M D E	6% 31·2%	C1 C2	25·2% —
	bbb) Other	F S	32·4% 18%	M D E	7·2% 32·4%	C1 C2	25·2% —
	bb) Pineapple juice; tomato juice	F S	27·2% 5%	M D E	2% 27·2%	C1 C2	25·2% —
	cc) Blackcurrant juice	F S	29·2% 10%	M D E	4% 29·2%	C1 C2	25·2% —
	dd) Other	F S	29·2% 10%	M D E	4% 29·2%	C1 C2	25·2% —

1	2	3		4		5	
20.07 (*contd*)	B. Of a specific gravity of 1·33 or less at 15°C:						
	I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:						
	a) Of a value exceeding 18 UA per 100 kg net weight:						
	1. Grape juice (including grape must):						
	aa) With an added sugar content exceeding 30% by weight	F	20·8%	M, D	4%	C1	16·8%
		S	10%	E	20·8%	C2	—
	bb) Other	F	24·4%	M, D	2%	C1	22·4%
		S	10%	E	24·4%	C2	—
	2. Apple and pear juice:						
	aa) Containing added sugar	F	18·4%	M, D	4%	C1	14·4%
		S	10%	E	18·4%	C2	—
	bb) Other	F	19%	M, D	4%	C1	15%
		S	10%	E	19%	C2	—
	3. Mixtures of apple and pear juice	F	19%	M, D	4%	C1	15%
		S	10%	E	19%	C2	—
	b) Of a value of 18 UA or less per 100 kg net weight:						
	1. Grape juice (including grape must):						
	aa) With an added sugar content exceeding 30% by weight	F	20·8%	M, D	4%	C1	16·8%
		S	10%	E	20·8%	C2	—
	bb) Other	F	24·4%	M, D	2%	C1	22·4%
		S	10%	E	24·4%	C2	—
	2. Apple juice:						
	aa) With an added sugar content exceeding 30% by weight	F	18·4%	M, D	4%	C1	14·4%
		S	10%	E	18·4%	C2	—
	bb) With an added sugar content of 30% or less by weight	F	18·4%	M, D	4%	C1	14·4%
		S	10%	E	18·4%	C2	—
	cc) Not containing added sugar	F	19%	M, D	4%	C1	15%
		S	10%	E	19%	C2	—
	3. Pear juice:						
	aa) With an added sugar content exceeding 30% by weight	F	18·4%	M, D	4%	C1	14·4%
		S	10%	E	18·4%	C2	—

1	2	3		4		5	
	bb) With an added sugar content of 30% or less by weight	F S	18·4% 10%	M D E	4% 18·4%	C1 C2	14·4% —
	cc) Not containing added sugar	F S	19% 10%	M D E	4% 19%	C1 C2	15% —
	4. Mixtures of apple and pear juice:						
	aa) With an added sugar content exceeding 30% by weight	F S	19% 10%	M D E	4% 19%	C1 C2	15% —
	bb) Other	F S	19% 10%	M D E	4% 19%	C1 C2	15% —
	II. Other:						
	a) Of a value exceeding 30 UA per 100 kg net weight:						
	1. Orange juice:						
	aa) Containing no added sweetening matt r or not more than 20% by weight of added sweetening matter	F S	11·4% —	M E	— 11·4%	C1 C2	11·4% —
	bb) Other	F S	12·6% 3%	M D E	1·2% 12·6%	C1 C2	11·4% —
	2. Grapefruit juice:						
	aa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	9% —	M E	— 9%	C1 C2	9% —
	bb) Other	F S	10·2% 3%	M D E	1·2% 10·2%	C1 C2	9% —
	3. Lemon juice and other citrus fruit juices:						
	aa) Containing added sugar:						
	11. Juice, whether containing the detached cells of the fruit or not, of lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids:						
	aaa) Not containing more than 20% by weight of added sweetening matter	F S	10·8% —	M E	— 10·8%	C1 C2	10·8% —
	bbb) Other	F S	12% 3%	M D E	1·2% 12%	C1 C2	10·8% —

1	2	3	4	5
20.07 (*contd*)	B. II. a) 3. aa) 22. Other:			
	aaa) Not containing more than 20% by weight of added sweetening matter	F 16·8% S 15%	M, D 6% E 16·8%	C1 10·8% C2 —
	bbb) Other	18%	M, D 7·2% E 18%	C1 10·8% C2 —
	bb) Other:			
	11. Juice, whether containing the detached cells of the fruit or not, of lemons or mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	F 11·4% S —	M — E 11·4%	C1 11·4% C2 —
	22. Other	F 17·4% S 15%	M, D 6% E 17·4%	C1 11·4% C2 —
	4. Pineapple juice:			
	aa) Containing added sugar	F 13·4% S 5%	M, D 2% E 13·4%	C1 11·4% C2 —
	bb) Other	F 14% S 5%	M, D 2% E 14%	C1 12% C2 —
	5. Tomato juice:			
	aa) Containing added sugar	F 14% S 5%	M, D 2% E 14%	C1 12% C2 —
	bb) Other	F 14·6% S 5%	M, D 2% E 14·6%	C1 12·6% C2 —
	6. Other fruit and vegetable juices:			
	aa) Containing added sugar:			
	11. Blackcurrant juice	F 16·6% S 10%	M, D 4% E 16·6%	C1 12·6% C2 —
	22. Other	F 16·6% S 10%	M, D 4% E 16·6%	C1 12·6% C2 —
	bb) Other:			
	11. Blackcurrant juice	F 17·2% S 10%	M, D 4% E 17·2%	C1 13·2% C2 —

1	2	3		4		5	
	22. Other	F S	17·2% 10%	M D E	4% 17·2%	C1 C2	13·2% —
	7. Mixtures:						
	aa) Of citrus fruit juices and pineapple juice:						
	11. Containing added sugar	F S	15·4% 10%	M D E	4% 15·4%	C1 C2	11·4% —
	22. Other	F S	16% 10%	M D E	4% 16%	C1 C2	12% —
	bb) Other:						
	11. Containing added sugar	F S	16·6% 10%	M D E	4% 16·6%	C1 C2	12·6% —
	22. Other	F S	17·2% 10%	M D E	4% 17·2%	C1 C2	13·2% —
	b) Of a value of 30 UA or less per 100 kg net weight:						
	1. Orange juice:						
	aa) With an added sugar content exceeding 30% by weight	F S	12·6% 3%	M D E	1·2% 12·6%	C1 C2	11·4% —
	bb) Other:						
	11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	11·4% —	M E	— 11·4%	C1 C2	11·4% —
	22. Other	F S	12·6% 3%	M D E	1·2% 12·6%	C1 C2	11·4% —
	2. Grapefruit juice:						
	aa) With an added sugar content exceeding 30% by weight	F S	10·2% 3%	M D E	1·2% 10·2%	C1 C2	9% —
	bb) Other:						
	11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	9% —	M E	— 9%	C1 C2	9% —
	22. Other	F S	10·2% 3%	M D E	1·2% 10·2%	C1 C2	9% —

1	2	3	4	5
20.07 (*contd*)	**B. II. b) 3.** Lemon juice:			
	aa) With an added sugar content exceeding 30% by weight	F 12% S 3%	M, D 1·2% E 12%	C1 10·8% C2 —
	bb) With an added sugar content of 30% or less by weight:			
	11. Not containing more than 20% by weight of added sweetening matter	F 10·8% S —	M — E 10·8%	C1 10·8% C2 —
	22. Other	F 12% S 3%	M, D 1·2% E 12%	C1 10·8% C2 —
	cc) Not containing added sugar	F 11·4% S —	M — E 11·4%	C1 11·4% C2 —
	4. Other citrus fruit juices:			
	aa) With an added sugar content exceeding 30% by weight:			
	11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	F 12% S 3%	M, D 1·2% E 12%	C1 10·8% C2 —
	22. Other	18%	M, D 7·2% E 18%	C1 10·8% C2 —
	bb) With an added sugar content of 30% or less by weight:			
	11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids:			
	aaa) Not containing more than 20% by weight of added sweetening matter	F 10·8% S —	M — E 10·8%	C1 10·8% C2 —
	bbb) Other	F 12% S 3%	M, D 1·2% E 12%	C1 10·8% C2 —
	22. Other:			
	aaa) Not containing more than 20% by weight of added sweetening matter	F 16·8% S 15%	M, D 6% E 16·8%	C1 10·8% C2 —

1	2	3		4		5	
	bbb) Other		18%	M D E	7·2% 18%	C1 C2	10·8% —
	cc) Not containing added sugar:						
	11. Juice, whether containing the detached cells of the fruit or not, of mandarins (including tangerines and satsumas) or of clementines, wilkings or other similar citrus hybrids	F S	11·4% —	M E	— 11·4%	C1 C2	11·4% —
	22. Other	F S	17·4% 15%	M D E	6% 17·4%	C1 C2	11·4% —
5.	Pineapple juice:						
	aa) With an added sugar content exceeding 30% by weight	F S	13·4% 5%	M D E	2% 13·4%	C1 C2	11·4% —
	bb) With an added sugar content of 30% or less by weight	F S	13·4% 5%	M D E	2% 13·4%	C1 C2	11·4% —
	cc) Not containing added sugar	F S	14% 5%	M D E	2% 14%	C1 C2	12% —
6.	Tomato juice:						
	aa) With an added sugar content exceeding 30% by weight	F S	14% 5%	M D E	2% 14%	C1 C2	12% —
	bb) With an added sugar content of 30% or less by weight	F S	14% 5%	M D E	2% 14%	C1 C2	12% —
	cc) Not containing added sugar	F S	14·6% 5%	M D E	2% 14·6%	C1 C2	12·6% —
7.	Other fruit and vegetable juices:						
	aa) With an added sugar content exceeding 30% by weight:						
	11. Blackcurrant juice	F S	16·6% 10%	M D E	4% 16·6%	C1 C2	12·6% —
	22. Other	F S	16·6% 10%	M D E	4% 16·6%	C1 C2	12·6% —

1	2	3		4		5	
20.07 (*contd*)	B. II. b) 7. bb) With an added sugar content of 30% or less by weight:						
	11. Blackcurrant juice	F S	16·6% 10%	M, D E	4% 16·6%	C1 C2	12·6% —
	22. Other	F S	16·6% 10%	M, D E	4% 16·6%	C1 C2	12·6% —
	cc) Not containing added sugar:						
	11. Blackcurrant juice	F S	17·2% 10%	M, D E	4% 17·2%	C1 C2	13·2% —
	22. Other	F S	17·2% 10%	M, D E	4% 17·2%	C1 C2	13·2% —
	8. Mixtures:						
	aa) Of citrus fruit juices and pineapple juice:						
	11. With an added sugar content exceeding 30% by weight	F S	15·4% 10%	M, D E	4% 15·4%	C1 C2	11·4% —
	22. With an added sugar content of 30% or less by weight	F S	15·4% 10%	M, D E	4% 15·4%	C1 C2	11·4% —
	33. Not containing added sugar	F S	16% 10%	M, D E	4% 16%	C1 C2	12% —
	bb) Other:						
	11. With an added sugar content exceeding 30% by weight	F S	16·6% 10%	M, D E	4% 16·6%	C1 C2	12·6% —
	22. With an added sugar content of 30% or less by weight	F S	16·6% 10%	M, D E	4% 16·6%	C1 C2	12·6% —
	33. Not containing added sugar	F S	17·2% 10%	M, D E	4% 17·2%	C1 C2	13·2% —

Chapter 21

Miscellaneous Edible Preparations

Notes

1. This Chapter does not cover:
   (*a*) Mixed vegetables of heading No. 07.04;
   (*b*) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
   (*c*) Spices and other products of headings Nos. 09.04 to 09.10; or
   (*d*) Yeast put up as a medicament and other products of heading No. 30.03.
2. Extracts of the substitutes referred to in Note 1.(*b*) above are to be classified in heading No. 21.02.
3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

Additional Note

For the purposes of subheading 21.07 *E., the term "cheese fondues" shall be taken to mean preparations containing* 12% *or more but less than* 18% *of milkfats and made from melted cheese (Emmentaler and Gruyère exclusively) with the addition of white wine, kirsch, starch and spices and put up in immediate packings of a net capacity of* 1 *kg or less.*

Entry under the aforementioned subheading is furthermore subject to the production of a certificate issued in the conditions laid down by the competent authorities of the European Communities.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E) Denmark (D)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
21.01	**Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:**			
	A. Roasted chicory and other roasted coffee substitutes:			
	I. Roasted chicory	F 14·4% plus £0·2755 per 100 kg S £1·3778 per 100 kg	M £0·2755 per 100 kg E 14·4%	C1 14·4% plus £0·2460 per 100 kg C2 £1·2302 per 100 kg
	II. Other	8·4%	M 2% E —	C1 6·4% C2 —

1	2	3		4		5	
21.01 (*contd*)	B. Extracts, essences and concentrates of the products described under subheading A.:						
	I. Of roasted chicory	F	17·6% plus £0·7873 per 100 kg on the total dry weight of the goods	M	£0·7873 per 100 kg on the total dry weight of the goods	C1	17·6% plus £0·6889 per 100 kg on the total dry weight of the goods
		S	£3·9368 per 100 kg on the total dry weight of the goods	E	17·6%	C2	£3·4447 per 100 kg on the total dry weight of the goods
	II. Other	F	13·2%	M	2%	C1	11·2%
		S	10%	E	—	C2	—
21.02	**Extracts, essences or concentrates of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates:**						
	A. Extracts, essences or concentrates of coffee; preparations with a basis of those extracts, essences or concentrates:						
	I. Extracts, essences or concentrates of coffee	F	14·4% plus £0·7873 per 100 kg on the total dry weight of the goods	M	£0·7873 per 100 kg on the total dry weight of the goods	C1	14·4% plus £0·6889 per 100 kg on the total dry weight of the goods
		S	£3·9368 per 100 kg on the total dry weight of the goods	E	14·4%	C2	£3·4447 per 100 kg on the total dry weight of the goods
	II. Preparations with a basis of extracts, essences or concentrates of coffee	F	14·4% plus £0·7873 per 100 kg on the total dry weight of the goods	M	£0·7873 per 100 kg on the total dry weight of the goods	C1	14·4% plus £0·6889 per 100 kg on the total dry weight of the goods
		S	£3·9368 per 100 kg on the total dry weight of the goods	E	14·4%	C2	£3·4447 per 100 kg on the total dry weight of the goods
	B. Extracts, essences or concentrates of tea or maté; preparations with a basis of those extracts, essences or concentrates	F	11·6%	M	2%	C1	9·6%
		S	10%	E	9·6%	C2	—
21.03	**Mustard flour and prepared mustard:**						
	A. Mustard flour, in immediate packings of a net capacity:						
	I. Of 1 kg or less		8·4%	M	2%	C1	6·4%
				E	6·4%	C2	—
	II. Of more than 1 kg		5·2%	M	2%	C1	3·2%
				E	3·2%	C2	—
	B. Prepared mustard	F	14·8%	M	2%	C1	12·8%
		S	10%	E	12·8%	C2	—

1	2	3		4		5	
21.04	**Sauces; mixed condiments and mixed seasonings:**						
	A. Mango chutney, liquid		2%	M E	2% —		—
	B. Other...	F S	16·4% 10%	M E	2% †	C1 C2	14·4% —
21.05	**Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:**						
	A. Soups and broths, in liquid, solid or powder form:						
	I. Canned, but not including tomato soups or dried soups ...	F S	15·9% 7·5%	M E	1·5% †	C1 C2	14·4% —
	II. Other	F S	16·4% 10%	M E	2% †	C1 C2	14·4% —
	B. Homogenised composite food preparations:						
	I. Containing meat or meat offal	F S	19·6% 10%	M, D E	2% 19·6%	C1 C2	17·6% —
	II. Other:						
	a) Containing fish	F S	19·6% 10%	M E	2% 17·6%	C1 C2	17·6% —
	b) Other	F S	19·6% 10%	M E	2% 17·6%	C1 C2	17·6% —
21.06	**Natural yeasts (active or inactive); prepared baking powders:**						
	A. Active natural yeasts:						
	I. Culture yeast	F S	13·6% plus £0·0787 per 100 kg £0·3936 per 100 kg	M E	£0·0787 per 100 kg 13·6%	C1 C2	13·6% —
	II. Bakers' yeast:						
	a) Dried	F S	12% plus £0·0787 per 100 kg £0·3936 per 100 kg	M E	£0·0787 per 100 kg —	C1 C2	12% —
	b) Other	F S	12% plus £0·0787 per 100 kg £0·3936 per 100 kg	M E	£0·0787 per 100 kg —	C1 C2	12% —
	III. Other	F S	18·4% plus £0·0787 per 100 kg £0·3936 per 100 kg	M E	£0·0787 per 100 kg 18·4%	C1 C2	18·4% —
	B. Inactive natural yeasts:						
	I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	F S	10·4% plus £0·0787per 100 kg £0·3936 per 100 kg	M E	£0·0787 per 100 kg 3·2%	C1 C2	10·4% —

1	2	3		4		5	
21.06 (*contd*)	B. II. Other	F	6·4% plus £0·0787 per 100 kg	M	£0·0787 per 100 kg	C1	6·4%
				E	3·2%	C2	—
		S	£0·3936 per 100 kg				
	C. Prepared baking powders		9·5%	M	2%	C1	7·6%
				E	7·6%	C2	—
21.07	**Food preparations not elsewhere specified or included:**						
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared:						
	I. Maize	F	11·4%	M	1%	C1	10·4%
		S	5%	E	—	C2	—
	II. Rice	F	12·4%	M	2%	C1	10·4%
		S	10%	E	—	C2	—
	III. Other	F	12·4%	M	2%	C1	10·4%
		S	10%	E	—	C2	—
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:						
	I. Not stuffed, cooked	F	12·4%	M, D, E	2%	C1	10·4%
		S	10%			C2	—
	II. Stuffed:						
	a) Cooked	F	11·6%	M	1·2%	C1	10·4%
		S	6·4%	D, E	†	C2	—
	b) Other	F	12·4%	M	2%	C1	10·4%
		S	10%	E	—	C2	—
	C. Ice-cream (not including ice-cream powder) and other ices:						
	I. Containing no milkfats or containing less than 3% by weight of such fats	F	12·4%	M	2%	C1	10·4%
		S	10%	D, E	†	C2	—
	II. Containing by weight of milkfats:						
	a) 3% or more but less than 7%	F	12·4%	M, D, E	2%	C1	10·4%
		S	10%			C2	—
	b) 7% or more	F	12·4%	M, D, E	2%	C1	10·4%
		S	10%			C2	—

1	2	3		4		5	
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:						
	I. Prepared yoghourt:						
	a) In powder form, containing by weight of milkfats:						
	1. Less than 1·5%	F S	12·4% 10%	M D, E	2% †	C1 C2	10·4% —
	2. 1·5% or more	F S	12·4% 10%	M D, E	2% †	C1 C2	10·4% —
	b) Other, containing by weight of milkfats:						
	1. Less than 1·5%	F S	12·4% 10%	M D, E	2% †	C1 C2	10·4% —
	2. 1·5% or more but less than 4%	F S	12·4% 10%	M D, E	2% †	C1 C2	10·4% —
	3. 4% or more	F S	12·4% 10%	M D, E	2% †	C1 C2	10·4% —
	II. Other, containing by weight of milkfats:						
	a) Less than 1·5% and containing by weight of milk proteins (nitrogen content × 6·38):						
	1. Less than 40%	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	2. 40% or more but less than 55%	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	3. 55% or more but less than 70%	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	4. 70% or more	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	b) 1·5% or more	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	E. Cheese fondues	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —

1	2	3		4		5	
21.07 (*contd*)	F. Other:						
	I. Containing no milkfats or containing less than 1·5% by weight of such fats:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch:						
	aa) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	F S	18% 10%	M, D E	2% 18%	C1 C2	16% —
	bb) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	F S	18% 10%	M, D E	2% 18%	C1 C2	16% —
	cc) Other:						
	11. Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs	F S	17·6% 8%	M E	1·6% 16%	C1 C2	16% —
	22. Other	F S	18% 10%	M E	2% †	C1 C2	16% —
	2. Containing by weight of starch:						
	aa) 5% or more but less than 32%	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	bb) 32% or more but less than 45%	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	cc) 45% or more	F S	12·2% 9%	M E	1·8% —	C1 C2	10·4% —
	b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	2. Containing by weight of starch:						
	aa) 5% or more but less than 32%	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —

1	2	3		4		5	
	bb) 32% or more but less than 45%	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	cc) 45% or more	F S	12·2% 9%	M E	1·8% —	C1 C2	10·4% —
	c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Containing by weight of starch:						
	aa) 5% or more but less than 32%	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	bb) 32% or more but less than 45%	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	cc) 45% or more	F S	12·2% 9%	M E	1·8% —	C1 C2	10·4% —
	d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Containing by weight of starch:						
	aa) 5% or more but less than 32%	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	bb) 32% or more	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	e) Containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —

1	2	3		4		5	
21.07 (*contd*)	F. I. e) 2. Other	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	f) Containing 85% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	II. Containing 1·5% or more but less than 6% by weight of milkfats:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	2. Containing by weight of starch:						
	aa) 5% or more but less than 32%	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	bb) 32% or more but less than 45%	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	cc) 45% or more	F S	12·2% 9%	M E	1·8% —	C1 C2	10·4% —
	b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	2. Containing by weight of starch:						
	aa) 5% or more but less than 32%	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	bb) 32% or more	F S	12·2% 9%	M D, E	1·8% †	C1 C2	10·4% —
	c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):						

1	2	3		4		5	
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Containing by weight of starch: aa) 5% or more but less than 32%	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	bb) 32% or more	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	III. Containing 6% or more but less than 12% by weight of milkfats: a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose): 1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Containing by weight of starch: aa) 5% or more but less than 32%	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	bb) 32% or more	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):						

1	2	3		4		5	
21.07 (*contd*)	F. III. b) 1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	IV. Containing 12% or more but less than 18% by weight of milkfats:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —

1	2	3		4		5	
	b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	c) Containing 15% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	V. Containing 18% or more but less than 26% by weight of milkfats:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	VI. Containing 26% or more but less than 45% by weight of milkfats:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D } E }	1·8% †	C1 C2	10·4% —
	b) Containing 5% or more but less than 25% by weight of sucrose (including invert sugar expressed as sucrose):						

1	2	3		4		5	
21.07 (*contd*)	F. VI. b) 1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	c) Containing 25% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	VII. Containing 45% or more but less than 65% by weight of milkfats:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	b) Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose):						
	1. Containing no starch or containing less than 5% by weight of starch	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	2. Other	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	VIII. Containing 65% or more but less than 85% by weight of milkfats:						
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	b) Other	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —
	IX. Containing 85% or more by weight of milkfats ...	F S	12·2% 9%	M D E	1·8% †	C1 C2	10·4% —

Chapter 22

Beverages, Spirits and Vinegar

Notes

1. This Chapter does not cover:
   (*a*) Sea water (heading No. 25.01);
   (*b*) Distilled and conductivity water and water of similar purity (heading No. 28.58);
   (*c*) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.14);
   (*d*) Medicaments of heading No. 30.03; or
   (*e*) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on tests by Sikes' hydrometer.

Additional Notes

1. *For the purposes of headings Nos.* 22.04, 22.05 *and* 22.06 *and subheading* 22.07 *A.:*
   (*a*) "*actual alcoholic strength*" *means the number of volumes of alcohol contained in* 100 *volumes of the product;*
   (*b*) "*potential alcoholic strength*" *means the number of volumes of alcohol capable of being produced by total fermentation of the sugars contained in* 100 *volumes of the product;*
   (*c*) "*total alcoholic strength*" *means the sum of the actual and potential alcoholic strengths;*
   (*d*) "*degree of alcohol*" *means the actual alcoholic strength.*
   Determination of the alcoholic strength must be carried out at 20°*C.*

2. *For the purposes of heading No.* 22.04 "*grape must in fermentation*" *means grape must having an actual alcoholic strength less than three fifths of the total alcoholic strength.*

3. *For the purposes of heading No.* 22.05*:*

   A. "*Sparkling wine*" (*subheading* 22.05 *A.*) *means a product having an actual alcoholic strength of not less than* 8·5° [14·8° *proof*], *obtained:*
   — *either by first or second alcoholic fermentation of fresh grapes, grape must or wine, and releasing, when the container is opened, carbon dioxide derived exclusively from the fermentation,*
   — *or from wine and releasing, when the container is opened, carbon dioxide derived wholly or partly from the addition of this gas, and having, when kept at a temperature of* 20°*C in closed containers, an excess pressure of not less than* 3 *atmospheres.*

   B. "*Total dry extract*" *means the content in grammes per litre of all the substances in the product which, under given physical conditions, do not volatilise. The total dry extract must be determined with the densimeter at* 20°*C.*

   C. (*a*) *The presence in the products falling within subheading* 22.05 *C. of the quantities of total dry extract per litre indicated in I., II., III. and IV. below does not affect their classification:*
   I. Products of an alcoholic strength of not more than 13° [22·7° *proof*]*:* 90 *g or less of total dry extract per litre;*
   II. Products of an alcoholic strength of more than 13° [22·7° *proof*] *but not more than* 15° [26·2° *proof*]*:* 130 *g or less of total dry extract per litre;*
   III. Products of an alcoholic strength of more than 15° [26·2° *proof*] *but not more than* 18° [31·5° *proof*]*:* 130 *g or less of total dry extract per litre;*
   IV. Products of an alcoholic strength of more than 18° [31·5° *proof*] *but not more than* 22° [38·4° *proof*]*:* 330 *g or less of total dry extract per litre.*
   Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 *g per litre the products are to be classified in subheading* 22.05 *C. V.*
   (*b*) *The above rules do not apply to products falling within subheadings* 22.05 *C.III.a)1., b)1., b)2. and* 22.05 *C.IV.a)1., b)1. and b)2.*

4. *Subheading* 22.05 *C. shall be taken to include:*

(*a*) *Alcohol-muted fresh grape must, that is to say a product:*
— *having an actual alcoholic strength of not less than* 12° [20·9° *proof*], *but less than* 15° [26·2° *proof*], *and*
— *obtained by the addition to unfermented grape must having a natural alcoholic strength of not less than* 8·5° [14·8° *proof*] *of a product derived from the distillation of wine*;

(*b*) *Wine fortified for distillation, that is to say a product:*
— *having an actual alcoholic strength of not less than* 18° [31·5° *proof*] *but not more than* 24° [41·9° *proof*],
— *obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a*
— *maximum actual alcoholic strength of* 86° [150·8° *proof*], *and*
— *having a maximum volatile acidity of* 2·40 *g/l, expressed as acetic acid;*

(*c*) *Liqueur wine, that is to say a product:*
— *having a total alcoholic strength of not less than* 17·5° [30·6° *proof*] *and an actual alcoholic strength of not less than* 15° [26·2° *proof*] *and not more than* 22° [38·4° *proof*], *and*
— *obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength of* 12° [20·9° *proof*]:
= *by freezing, or*
= *by the addition during or after fermentation*
(*i*) *of a product derived from the distillation of wine, or*
(*ii*) *of concentrated grape must or, in the case of certain quality liqueur wines appearing on a list to be adopted of wines for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must, or*
(*iii*) *of a mixture of these products.*

However, certain quality liqueur wines appearing on a list to be adopted may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength of 12° [20·9° *proof*].

5. *For the purposes of subheading* 22.07 *A., the expression "piquette" means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.*

6. *For the purposes of subheading* 22.07 *B. I., the following are regarded as "sparkling":*
— *fermented beverages in bottles with "mushroom" stoppers held in place by ties or fastenings;*
— *fermented beverages otherwise put up, with an excess pressure of not less than* 1·5 *atmospheres, measured at a temperature of* 20° *C.*

7. *For the purposes of subheading* 22.10 *A., the expression "wine vinegar" means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity not less than* 60 *g/l, expressed as acetic acid.*

Special Notes applying to certain subheadings only

References in subheadings to degrees of proof spirit are to be taken to be references to British proof strength.

The expression "light wine" means wine of an actual alcoholic strength not exceeding 15° (26·2° proof spirit).

For the purpose of subheading 22.07B. the references to the strength of made-wine and cider and perry in terms of degrees, other than degrees of proof spirit, are references to the actual alcoholic strength being the number of volumes of alcohol contained in 100 volumes of the product when determined at 20°C.

For the purposes of subheading 22.09 C.III., the expression "whisky" means the beverage defined as "whisky" by UK law, and other cereal beverages known outside the UK as "whisky" or "whiskey".

In this Chapter and in Schedule 6 to this Order rates of import duty expressed in UA per degree per liquid gal shall be calculated on the basis of the alcohol contained in 100 volumes of the product (See Additional Note 1).

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA Denmark	(M) (E) (D)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
22.01	**Waters, including spa waters and aerated waters; ice and snow:**						
	A. Spa waters, natural or artificial; aerated waters		4·2%	M E	1% 3·2%	C1 C2	3·2% —
	B. Other:						
	I. Waters		1%	M E	1% —		—
	II. Other		—		—		—
22.02	**Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07:**						
	A. Not containing milk or milkfats	F S	14% 10%	M E	2% †	C1 C2	12% —
	B. Other, containing by weight of milkfats:						
	I. Less than 0·2%		8·4%	M E	2% —	C1 C2	6·4% —
	II. 0·2% or more but less than 2%		8·4%	M E	2% —	C1 C2	6·4% —
	III. 2% or more		8·4%	M E	2% —	C1 C2	6·4% —
22.03	**Beer made from malt:**						
	A. Of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, where the worts thereof were before fermentation of a gravity of 1200° or more	F S	19·2% —	M E	— 8%	C1 C2	19·2% —
	B. Other	F S	£0·2000 per 36 gal plus 19·2% £1·0000 per 36 gal	M E	£0·2000 per 36 gal 8%	C1 C2	19·2% —
22.04	**Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol**	F S	34% 10%	M, D E	2% 34%	C1 C2	32% —

1	2	3	4	5
22.05	**Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:**			
	A. Sparkling wine:			
	I. Light wine	F £0·0200 per liquid gal plus 1·4547 UA per liquid gal S £0·1000 per liquid gal	M, D £0·0200 per liquid gal E £0·0200 per liquid gal plus 1·4547 UA per liquid gal	C1 1·4547 UA per liquid gal C2 —
	II. Other wine	F £0·1000 per liquid gal plus 1·4547 UA per liquid gal S £0·5000 per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 1·4547 UA per liquid gal	C1 1·4547 UA per liquid gal C2 —
	B. Wine in bottles with "mushroom" stoppers held in place by ties or fastenings, and wine otherwise put up with an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20°C:			
	I. Light wine	F £0·0200 per liquid gal plus 1·4547 UA per liquid gal S £0·1000 per liquid gal	M, D £0·0200 per liquid gal E £0·0200 per liquid gal plus 1·4547 UA per liquid gal	C1 1·4547 UA per per liquid gal C2 —
	II. Other wine	F £0·1000 per liquid gal plus 1·4547 UA per liquid gal S £0·5000 per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 1·4547 UA per liquid gal	C1 1·4547 UA per liquid gal C2 —
	C. Other:			
	I. Of an actual alcoholic strength not exceeding 13° [22·7° proof], in containers holding:			
	a) 2 litres or less	F 0·5455 UA per liquid gal S £0·2500 per liquid gal	M, D £0·0500 per liquid gal E 0·5455 UA per liquid gal	C1 £0·0200 per liquid gal plus 0·4364 UA gal liquid gal C2 £0·1000 per liquid gal

1	2	3	4	5
	b) More than 2 litres: 1. Not in bottle	F £0·0250 per liquid gal plus 0·3273 UA per liquid gal S £0·1250 per liquid gal	M, D £0·0250 per liquid gal E £0·0250 per liquid gal plus 0·3273 UA per liquid gal	C1 £0·0050 per liquid gal plus 0·3273 UA per liquid gal C2 £0·0250 per liquid gal
	2. In bottle	F £0·0500 per liquid gal plus 0·3273 UA per liquid gal S £0·2500 per liquid gal	M, D £0·0500 per liquid gal E £0·0500 per liquid gal plus 0·3273 UA per liquid gal	C1 £0·0200 per liquid gal plus 0·3273 UA per liquid gal C2 £0·1000 per liquid gal
	II. Of an actual alcoholic strength exceeding 13° [22·7° proof] but not exceeding 15° [26·2° proof], in containers holding: a) 2 litres or less	F £0·0500 per liquid gal plus 0·5091 UA per liquid gal S £0·2500 per liquid gal	M, D £0·0500 per liquid gal E £0·0500 per liquid gal plus 0·5091 UA per liquid gal	C1 £0·0200 per liquid gal plus 0·5091 UA per liquid gal C2 £0·1000 per liquid gal
	b) More than 2 litres: 1. Not in bottle	F £0·0250 per liquid gal plus 0·40 UA per liquid gal S £0·1250 per liquid gal	M, D £0·0250 per liquid gal E £0·0250 per liquid gal plus 0·40 UA per liquid gal	C1 £0·0050 per liquid gal plus 0·40 UA per liquid gal C2 £0·0250 per liquid gal
	2. In bottle	F 0·50 UA per liquid gal S £0·2500 per liquid gal	M, D £0·0500 per liquid gal E 0·50 UA per liquid gal	C1 £0·0200 per liquid gal plus 0·40 UA per liquid gal C2 £0·1000 per liquid gal
	III. Of an actual alcoholic strength exceeding 15° [26·2° proof] but not exceeding 18° [31·5° proof], in containers holding: a) 2 litres or less: 1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel	£0·1250 per liquid gal plus 0·4909 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·4909 UA per liquid gal	£0·1250 per liquid gal plus 0·4909 UA per liquid gal

1	2	3	4	5
22.05 (*contd*)	C. III. a) 2. Other	F £0·1250 per liquid gal plus 0·6182 UA per liquid gal S £0·6250 per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·6182 UA per liquid gal	C1 £0·0150 per liquid gal plus 0·6182 UA per liquid gal C2 £0·0750 per liquid gal
	b) More than 2 litres: 1. Port, Madeira, sherry and Setubal muscatel: aa) Not in bottle	£0·1000 per liquid gal plus 0·40 UA per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 0·40 UA per liquid gal	£0·1000 per liquid gal plus 0·40 UA per liquid gal
	bb) In bottle	£0·1250 per liquid gal plus 0·40 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·40 UA per liquid gal	£0·1250 per liquid gal plus 0·40 UA per liquid gal
	2. Tokay (Aszu and Szamoradni): aa) Not in bottle	£0·1000 per liquid gal plus 0·4364 UA per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 0·4364 UA per liquid gal	£0·1000 per liquid gal plus 0·4364 UA per liquid gal
	bb) In bottle	£0·1250 per liquid gal plus 0·4364 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·4364 UA per liquid gal	£0·1250 per liquid gal plus 0·4364 UA per liquid gal
	3. Other: aa) Not in bottle	F £0·1000 per liquid gal plus 0·5091 UA per liquid gal S £0·5000 per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 0·5091 UA per liquid gal	C1 0·5091 UA per liquid gal C2 —
	bb) In bottle	F £0·1250 per liquid gal plus 0·5091 UA per liquid gal S £0·6250 per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·5091 UA per liquid gal	C1 £0·0150 per liquid gal plus 0·5091 UA per lquid gal C2 £0·0750 per liquid gal

1	2	3	4	5
	IV. Of an actual alcoholic strength exceeding 18° [31·5° proof] but not exceeding 22° [38·4° proof], in containers holding:			
	a) 2 litres or less:			
	1. Port Madeira, sherry, Tokay (Azsu and Szamorodni) and Setubal muscatel	£0·1250 per liquid gal plus 0·5273 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·5273 UA per liquid gal	£0·1250 per liquid gal plus 0·5273 UA per liquid gal
	2. Other	F £0·1250 per liquid gal plus 0·6909 UA per liquid gal S £0·6250 per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·6909 UA per liquid gal	C1 £0·0150 per liquid gal plus 0·6909 UA per liquid gal C2 £0·0750 per liquid gal
	b) More than 2 litres:			
	1. Port, Madiera, sherry and Setubal muscatel:			
	aa) Not in bottle	£0·1000 per liquid gal plus 0·4364 UA per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 0·4364 UA per liquid gal	£0·1000 per liquid gal plus 0·4364 UA per liquid gal
	bb) In bottle	£0·1250 per liquid gal plus 0·4364 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·4364 UA per liquid gal	£0·1250 per liquid gal plus 0·4364 UA per liquid gal
	2. Tokay (Aszu and Szamorodni):			
	aa) Not in bottle	£0·1000 per liquid gal plus 0·4727 UA per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 0·4727 UA per liquid gal	£0·1000 per liquid gal plus 0·4727 UA per liquid gal
	bb) In bottle	£0·1250 per liquid gal plus 0·4727 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·4727 UA per liquid gal	£0·1250 per liquid gal plus 0·4727 UA per liquid gal

1	2	3	4	5
22.05 (*contd*)	C. IV. b) 3. Other: aa) Not in bottle	F £0·1000 per liquid gal plus 0·6909 UA per liquid gal S £0·5000 per liquid gal	M, D, E £0·1000 per liquid gal plus 0·6909 UA per liquid gal	C1 0·6909 UA per liquid gal C2 —
	bb) In bottle	F £0·1250 per liquid gal plus 0·6909 UA per liquid gal S £0·6250 per liquid gal	M, D, E £0·1250 per liquid gal plus 0·6909 UA per liquid gal	C1 £0·0150 per liquid gal plus 0·6909 UA per liquid gal C2 £0·0750 per liquid gal
	V. Of an actual alcoholic strength exceeding 22° [38·4° proof] in containers holding: a) 2 litres or less	F £0·1250 per liquid gal plus 0·3636 UA per liquid gal plus 0·0581 UA per degree per liquid gal S £0·6250 per liquid gal	M, D, E £0·1250 per liquid gal plus 0·3636 UA per liquid gal plus 0·0581 UA per degree per liquid gal	C1 £0·0150 per liquid gal plus 0·3636 UA per liquid gal plus 0·0581 UA per degree per liquid gal C2 £0·0750 per liquid gal
	b) More than 2 litres: 1. Not in bottle	F £0·1000 per liquid gal plus 0·0581 UA per degree per liquid gal S £0·5000 per liquid gal	M, D, E £0·1000 per liquid gal plus 0·0581 UA per degree per liquid gal	C1 0·0581 UA per degree per liquid gal C2 —
	2. In bottle	F £0·1250 per liquid gal plus 0·0581 UA per degree per liquid gal S £0·6250 per liquid gal	M, D, E £0·1250 per liquid gal plus 0·0581 UA per degree per liquid gal	C1 £0·0150 per liquid gal plus 0·0581 UA per degree per liquid gal C2 £0·0750 per liquid gal

1	2	3	4	5
22.06	**Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:**			
	A. Of an actual alcoholic strength of 18° [31·5° proof] or less, in containers holding:			
	I. 2 litres or less:			
	a) Light wine:			
	1. Still	F £0·0500 per liquid gal plus 0·6182 UA per liquid gal S £0·2500 per liquid gal	M, D, E £0·0500 per liquid gal	C1 £0·0200 per liquid gal plus 0·6182 UA per liquid gal C2 £0·1000 per liquid gal
	2. Other	F £0·0200 per liquid gal plus 0·6182 UA per liquid gal S £0·1000 per liquid gal	M, D, E £0·0200 per liquid gal	C1 0·6182 UA per liquid gal C2 —
	b) Other wine:			
	1. Still	£0·1250 per liquid gal plus 0·6182 UA per liquid gal	M, D, E £0·1250 per liquid gal	C1 £0·0150 per liquid gal plus 0·6182 UA per liquid gal C2 £0·0750 per liquid gal
	2. Other	£0·1000 per liquid gal plus 0·6182 UA per liquid gal	M, D, E £0·1000 per liquid gal	C1 0·6182 UA per liquid gal C2 —
	II. More than 2 litres:			
	a) Light wine:			
	1. Still:			
	aa) Not in bottle	F £0·0250 per liquid gal plus 0·5091 UA per liquid gal S £0·1250 per liquid gal	M, D, E £0·0250 per liquid gal	C1 £0·0050 per liquid gal plus 0·5091 UA per liquid gal C2 £0·0250 per liquid gal
	bb) In bottle	F £0·0500 per liquid gal plus 0·5091 UA per liquid gal S £0·2500 per liquid gal	M, D, E £0·0500 per liquid gal	C1 £0·0200 per liquid gal plus 0·5091 UA per liquid gal C2 £0·1000 per liquid gal

1	2	3	4	5
22.06 (*contd*)	A. II. a) 2. Other	F £0·0200 per liquid gal plus 0·5091 UA per liquid gal S £0·1000 per liquid gal	M, D, E £0·0200 per liquid gal	C1 0·5091 UA per liquid gal C2 —
	b) Other wine: 1. Still : aa) Not in bottle	£0·1000 per liquid gal plus 0·5091 UA per liquid gal	M, D, E £0·1000 per liquid gal	C1 0·5091 UA per liquid gal C2 —
	bb) In bottle	£0·1250 per liquid gal plus 0·5091 UA per liquid gal	M, D, E £0·1250 per liquid gal	C1 £0·0150 per liquid gal plus 0·5091 UA per liquid gal C2 £0·0750 per liquid gal
	2. Other	£0·1000 per liquid gal plus 0·5091 UA per liquid gal	M, D, E £0·1000 per liquid gal	C1 0·5091 UA per liquid gal C2 —
	B. Of an actual alcoholic strength exceeding 18° [31·5° proof] but not exceeding 22° [38·4° proof], in containers holding: I. 2 litres or less: a) Still wine...	£0·1250 per liquid gal plus 0·6909 UA per liquid gal	M, D, E £0·1250 per liquid gal	C1 £0·0150 per liquid gal plus 0·6909 UA per liquid gal C2 £0·0750 per liquid gal
	b) Other	£0·1000 per liquid gal plus 0·6909 UA per liquid gal	M, D, E £0·1000 per liquid gal	C1 0·6909 UA per liquid gal C2 —
	II. More than 2 litres: a) Still wine: 1. Not in bottle	£0·1000 per liquid gal plus 0·5818 UA per liquid gal	M, D, E £0·1000 per liquid gal	C1 0·5818 UA per liquid gal C2 —

1	2	3	4	5
	2. In bottle	£0·1250 per liquid gal plus 0·5818 UA per liquid gal	M, D, E: £0·1250 per liquid gal	C1 £0·0150 per liquid gal plus 0·5818 UA per liquid gal C2 £0·0750 per liquid gal
	b) Other	£0·1000 per liquid gal plus 0·5818 UA per liquid gal	M, D, E: £0·1000 per liquid gal	C1 0·5818 UA per liquid gal C2 —
	C. Of an actual alcoholic strength exceeding 22° [38·4° proof], in containers holding:			
	I. 2 litres or less:			
	a) Still wine...	F £0·1250 per liquid gal plus 0·3636 UA per liquid gal plus 0·0581 UA per degree per liquid gal S £0·6250 per liquid gal	M, D, E: £0·1250 per liquid gal	C1 £0·0150 per liquid gal plus 0·3636 UA per liquid gal plus 0·0581 UA per degree per liquid gal C2 £0·0750 per liquid gal
	b) Other	F £0·1000 per liquid gal plus 0·3636 UA per liquid gal plus 0·0581 UA per degree per liquid gal S £0·5000 per liquid gal	M, D, E: £0·1000 per liquid gal	C1 0·3636 UA per liquid gal plus 0·0581 UA per degree per liquid gal C2 —
	II. More than 2 litres:			
	a) Still wine:			
	1. Not in bottle	F £0·1000 per liquid gal plus 0·0581 UA per degree per liquid gal S £0·5000 per liquid gal	M, D, E: £0·1000 per liquid gal	C1 0·0581 UA per degree per liquid gal C2 —

1	2	3	4	5
22.06 (*contd*)	**C. II. a) 2. In bottle**	F £0·1250 per liquid gal plus 0·0581 UA per degree per liquid gal S £0·6250 per liquid gal	M, D, E £0·1250 per liquid gal	C1 £0·0150 per liquid gal plus 0·0581 UA per degree per liquid gal C2 £0·0750 per liquid gal
	b) Other	F £0·1000 per liquid gal plus 0·0581 UA per degree per liquid gal S £0·5000 per liquid gal	M, D, E £0·1000 per liquid gal	C1 0·0581 UA per degree per liquid gal C2 —
22.07	**Other fermented beverages (for example, cider, perry and mead):**			
	A. Piquette:			
	I. Not in bottle	F £0·0250 per liquid gal plus w.i.g. of 0·3273 UA per liquid gal or 0·0581 UA per degree per liquid gal S £0·1250 per liquid gal	M, D £0·0250 per liquid gal E £0·0250 per liquid gal plus w.i.g. of 0·3273 UA per liquid gal or 0·0581 UA per degree per liquid gal	C1 £0·0050 per liquid gal plus w.i.g. of 0·3273 UA per liquid gal or 0·0581 UA per degree per liquid gal C2 £0·0250 per liquid gal
	II. In bottle	F £0·0500 per liquid gal plus w.i.g. of 0·3273 UA per liquid gal or 0·0581 UA per degree per liquid gal S £0·2500 per liquid gal	M, D £0·0500 per liquid gal E £0·0500 per liquid gal plus w.i.g. of 0·3273 UA per liquid gal or 0·0581 UA per dregee per liquid gal	C1 £0·0200 per liquid gal plus w.i.g. of 0·3273 UA per liquid gal or 0·0581 UA per degree per liquid gal C2 £0·1000 per liquid gal
	B. Other:			
	I. Sparkling:			
	a) Made wine not exceeding 15° [26·2° proof]	F £0·0200 per liquid gal plus 1·0910 UA per liquid gal S £0·1000 per liquid gal	M, D £0·0200 per liquid gal E £0·0200 per liquid gal plus 1·0910 UA per liquid gal	C1 1·0910 UA per liquid gal C2 —

1	2	3	4	5
	b) Made wine exceeding 15° [26·2° proof]	F £0·1000 per liquid gal plus 1·0910 UA per liquid gal S £0·5000 per liquid gal	M, D £0·1000 per liquid gal E £0·1000 per liquid gal plus 1·0910 UA per liquid gal	C1 1·0910 UA per liquid gal C2 —
	c) Cider and perry of a strength less than 8·7° [15·1° proof] and containing no added alcohol or colouring or flavouring matter	F 2% plus 1·0910 UA per liquid gal S 10%	M, D 2% E 2% plus 1·0910 UA per liquid gal	C1 1·0910 UA per liquid gal C2 —
	II. Still in containers holding: a) 2 litres or less: 1. Beer: aa) Of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, where the worts thereof were before fermentation of a gravity of 1200° or more	F 0·4364 UA per liquid gal S —	M — E 0·4364 UA per liquid gal	C1 0·4364 UA per liquid gal C2 —
	bb) Other	F £0·2000 per 36 gal plus 15·7108 UA per 36 gal S £1·0000 per 36 gal	M £0·2000 per 36 gal E 15·7108 UA per 36 gal	C1 15·7108 UA per 36 gal C2 —
	2. Other: aa) Made wine not exceeding 15° [26·2° proof]	0·5455 UA per liquid gal	M, D £0·0500 per liquid gal E 0·5455 UA per liquid gal	C1 £0·0200 per liquid gal plus 0·4364 UA per liquid gal C2 £0·1000 per liquid gal
	bb) Made wine exceeding 15° [26·2° proof] ...	£0·1250 per liquid gal plus 0·4364 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·4364 UA per liquid gal	C1 £0·0150 per liquid gal plus 0·4364 UA per liquid gal C2 £0·0750 per liquid gal

1	2	3	4	5
22.07 (*contd*)	**B. II. a) 2. cc)** Cider and perry of a strength less than 8·7° [15·1° proof] and containing no added alcohol or colouring or flavouring matter	F 2% plus 0·4364 UA per liquid gal S 10%	M, D } 2% E 2% plus 0·4364 UA per liquid gal	C1 0·4364 UA per liquid gal C2 —
	b) More than 2 litres: 1. Beer: aa) Of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, where the worts thereof were before fermentation of a gravity of 1200° or more	F 0·3273 UA per liquid gal S —	M — E 0·3273 UA per liquid gal	C1 0·3273 UA per liquid gal C2 —
	bb) Other	F £0·2000 per 36 gal plus 11·7831 UA per 36 gal S £1·0000 per 36 gal	M £0·2000 per 36 gal E 11·7831 UA per 36 gal	C1 11·7831 UA per 36 gal C2 —
	2. Other: aa) Made wine not exceeding 15° [26·2° proof]: 11. Not in bottle	F £0·0250 per liquid gal plus 0·3273 UA per liquid gal S £0·1250 per liquid gal	M, D } £0·0250 per liquid gal E £0·0250 per liquid gal plus 0·3273 UA per liquid gal	C1 £0·0050 per liquid gal plus 0·3273 UA per liquid gal C2 £0·0250 per liquid gal
	22. In bottle	£0·0500 per liquid gal plus 0·3273 UA per liquid gal	M, D } £0·0500 per liquid gal E £0·0500 per liquid gal plus 0·3273 UA per liquid gal	C1 £0·0200 per liquid gal plus 0·3273 UA per liquid gal C2 £0·1000 per liquid gal
	bb) Made wine exceeding 15° [26·2° proof]: 11. Not in bottle	£0·1000 per liquid gal plus 0·3273 UA per liquid gal	M, D } £0·1000 per liquid gal E £0·1000 per liquid gal plus 0·3273 UA per liquid gal	C1 0·3273 UA per liquid gal C2 —

1	2	3	4	5
	22. In bottle	£0·1250 per liquid gal plus 0·3273 UA per liquid gal	M, D £0·1250 per liquid gal E £0·1250 per liquid gal plus 0·3273 UA per liquid gal	C1 £0·0150 per liquid gal plus 0·3273 UA per liquid gal C2 £0·0750 per liquid gal
	cc) Cider and perry of a strength less than 8·7° [15·1° proof] and containing no added alcohol or colouring or flavouring matter	F 2% plus 0·3273 UA per liquid gal S 10%	M, D 2% E 2% plus 0·3273 UA per liquid gal	C1 0·3273 UA per liquid gal C2 —
22.08	**Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:**			
	A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength	F £0·0250 per proof gal plus 0·5818 UA per liquid gal S £0·1250 per proof gal	M £0·0250 per proof gal E 0·5818 UA per liquid gal	C1 0·5818 UA per liquid gal C2 —
	B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher	F £0·0250 per proof gal plus 1·0910 UA per liquid gal S £0·1250 per proof gal	M £0·0250 per proof gal E 1·0910 UA per liquid gal	C1 1·0910 UA per liquid gal C2 —
22.09	**Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:**			
	A. Spirits (other than those of heading No. 22.08) in containers holding:			
	I. 2 litres or less	F £0·0250 per proof gal plus 3·3184 UA per proof gal plus 0·3686 UA per liquid gal S £0·0625 per proof gal	M £0·0250 per proof gal E 3·3184 UA per proof gal plus 0·3636 UA per liquid gal	C1 3·3184 UA per proof gal plus 0·3636 UA per liquid gal C2 —
	II. More than 2 litres	F £0·0250 per proof gal plus 3·3184 UA per proof gal S £0·0625 per proof gal	M £0·0250 per proof gal E 3·3184 UA per proof gal	C1 3·3184 UA per proof gal C2 —

1	2	3	4	5
22.09 (*contd*)	**B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:**			
	I. Aromatic bitters of an alcoholic strength of 77·2° proof to 86° proof containing from 1·5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0·5 litre or less	£0·0250 per proof gal	M £0·0250 per proof gal E —	—
	II. Other	F 1% plus w.i.g. of 21·6% or 3·3184 UA per proof gal S 5%	M 1% E W.i.g. of 21·6% or 3·3184 UA per proof gal	C1 W.i.g. of 21·6% or 3·3184 UA per proof gal C2 —
	C. Spirituous beverages:			
	I. Rum, arrack and tafia, in containers holding:			
	a) 2 litres or less:			
	1. Rum	F £0·0250 per proof gal plus 2·0740 UA per proof gal plus 0·1818 UA per liquid gal S £0·1250 per proof gal	M £0·0250 per proof gal E 2·0740 UA per proof gal plus 0·1818 UA per liquid gal	C1 2·0740 UA per proof gal plus 0·1818 UA per liquid gal C2 —
	2. Arrack and tafia	F £0·0250 per proof gal plus 2·0740 UA per proof gal plus 0·1818 UA per liquid gal S £0·0625 per proof gal	M £0·0250 per proof gal E 2·0740 UA per proof gal plus 0·1818 UA per liquid gal	C1 2·0740 UA per proof gal plus 0·1818 UA per liquid gal C2 —
	b) More than 2 litres:			
	1. Rum	F £0·0250 per proof gal plus 2·0740 UA per proof gal S £0·1250 per proof proof gal	M £0·0250 per proof gal E 2·0740 UA per proof gal	C1 2·0740 UA per proof gal C2 —
	2. Arrack and tafia	F £0·0250 per proof gal plus 2·0740 UA per proof gal S £0·0625 per proof gal	M £0·0250 per proof gal E 2·0740 UA per proof gal	C1 2·0740 UA per proof gal C2 —

1	2	3	4	5
	II. Gin, in containers holding:			
	a) 2 litres or less	F £0·0250 per proof gal plus 2·0740 UA per proof gal plus 0·1818 UA per liquid gal S £0·0625 per proof gal	M £0·0250 per proof gal E 2·0740 UA per proof gal plus 0·1818 UA per liquid gal	C1 2·0740 UA per proof gal plus 0·1818 UA per liquid gal C2 —
	b) More than 2 litres	F £0·0250 per proof gal plus 2·0740 UA per proof gal S £0·0625 per proof gal	M £0·0250 per proof gal E 2·0740 UA per proof gal	C1 2·0740 UA per proof gal C2 —
	III. Whisky:			
	a) **Bourbon whiskey, in containers holding:**			
	1. 2 litres or less	F £0·0250 per proof gal plus 1·4518 UA per proof gal plus 0·1818 UA per liquid gal S £0·0625 per proof gal	M £0·0250 per proof gal E £0·0250 per proof gal plus 1·4518 UA per proof gal plus 0·1818 UA per liquid gal	£0·0250 per proof gal plus 1·4518 UA per proof gal plus 0·1818 per liquid
	2. More than 2 litres	F £0·0250 per proof gal plus 1·4518 UA per proof gal S £0·0625 per proof gal	M £0·0250 per proof gal E £0·0250 per proof gal plus 1·4518 UA proof gal	£0·0250 per proof gal plus 1·4518 UA per proof gal
	b) **Other, in containers holding:**			
	1. 2 litres or less	F £0·0250 per proof gal plus 1·6592 UA per proof gal plus 0·1818 UA per liquid gal S £0·0625 per proof gal	M £0·0250 per proof gal E 1·6592 UA per proof gal plus 0·1818 UA per liquid gal	C1 1·6592 UA per proof gal plus 0·1818 UA per liquid gal C2 —
	2. More than 2 litres	F £0·0250 per proof gal plus 1·6592 UA per proof gal S £0·0625 per proof gal	M £0·0250 per proof gal E 1·6592 UA per proof gal	C1 1·6592 UA per proof gal C2 —

1	2	3	4	5
22.09 (*contd*)	C. IV. Vodka with an ethyl alcohol content of 79·3° proof or less and plum, pear or cherry brandy, in containers holding:			
	a) 2 litres or less	F £0·0250 per proof gal plus 2·6962 UA per proof gal plus 0·1818 UA per liquid gal S £0·0625 per proof gal	M £0·0250 per proof gal E 2·6962 UA per proof gal plus 0·1818 UA per liquid gal	C1 2·6962 UA per proof gal plus 0·1818 UA per liquid gal C2 —
	b) More than 2 litres	F £0·0250 per proof gal plus 2·6962 UA per proof gal S £0·0625 per proof gal	M £0·0250 per proof gal E 2·6962 UA per proof gal	C1 2·6962 UA per proof gal C2 —
	V. Other, in containers holding:			
	a) 2 litres or less	F £0·0250 per proof gal plus 3·3184 UA per proof gal plus 0·3636 UA per liquid gal S £0·0625 per proof gal	M £0·0250 per proof gal E †	C1 3·3184 UA per proof gal plus 0·3636 UA per liquid gal C2 —
	b) More than 2 litres	F £0·0250 per proof gal plus 3·3184 UA per proof gal S £0·0625 per proof gal	M £0·0250 per proof gal E †	C1 3·3184 UA per proof gal C2 —
22.10	**Vinegar and substitutes for vinegar:**			
	A. Wine vinegar, in containers holding:			
	I. 2 litres or less	F 4·6% plus 0·2909 UA per gal S 23%	M 4·6% E 0·2909 UA per gal	C1 0·2909 UA per gal C2 —
	II. More than 2 litres	F 4·6% plus 0·2182 UA per gal S 23%	M 4·6% E 0·2182 UA per gal	C1 0·2182 UA per gal C2 —
	B. Other, in containers holding:			
	I. 2 litres or less	F 4·6% plus 0·2909 UA per gal S 23%	M 4·6% E 0·2909 UA per gal	C1 0·2909 UA per gal C2 —
	II. More than 2 litres	F 4·6% plus 0·2182 UA per gal S 23%	M 4·6% E 0·2182 UA per gal	C1 0·2182 UA per gal C2 —

Chapter 23

Residues and Waste from the Food Industries; Prepared Animal Fodder

Additional Notes

1. *For the purposes of subheadings* 23.05 *A. and* 23.06 *A.I., the following expressions shall have the meanings hereby assigned to them:*
   — "*total alcohol content*"*: the sum of the actual and potential alcohol contents;*
   — "*actual alcohol content*"*: the number of litres of alcohol contained in* 100 *kg of the product;*
   — "*potential alcohol content*"*: the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in* 100 *kg of the product.*

2. *For the purposes of subheading* 23.07 *B., the expression* "*milk products*" *means the products falling within headings Nos.* 04.01, 04.02, 04.03 *and* 04.04 *and within subheadings* 17.02 *A. and* 17.05 *A.*

Special Notes applying to certain subheadings only

The expression "light wine" means wine not exceeding 25 degrees or, in the case of British wine and wine admitted to Commonwealth Preference or Irish Republic rates, 27 degrees of proof spirit.

References in subheadings to degrees of proof spirit are to be taken to be references to British proof strength.

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E) Denmark (D)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
23.01	**Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:**						
	A. Flours and meals of meat and offals; greaves:						
	I. Flours and meals of meat or offals		2%	M E	2% —		—
	II. Other		2%	M E	2% —		—
	B. Flours and meals of fish, crustaceans or molluscs:						
	I. Herring meal	F S	1·6% —	M E	— 1·6%	C1 C2	1·6% —
	II. Other		3·6%	M E	2% 1·6%	C1 C2	1·6% —

1	2	3	4		5	
23.02	**Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:**					
	A. Of cereals:					
	I. Of maize or rice:					
	a) With a starch content not exceeding 35% by weight	—		—		—
	b) Other:					
	1. With a starch content exceeding 35% but not exceeding 45% by weight, and having undergone a denaturing process	—		—		—
	2. Other	—		—		—
	II. Of other cereals:					
	a) Of which the starch content does not exceed 28% by weight, and of which the percentage which passes through a sieve with an aperture of 0·2 mm does not exceed 10% by weight or of which the sieved product has an ash content, calculated on the dry product, of 1·5% or more by weight	—		—		—
	b) Other	—		—		—
	B. Of leguminous vegetables	8·4%	M D E	2% 8·4%	C1 C2	6·4% —
23.03	**Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:**					
	A. Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:					
	I. Exceeding 40% by weight	—		—		—
	II. Not exceeding 40% by weight	2%	M D E	2%		—
	B. Other:					
	I. Beet-pulp, bagasse and other waste of sugar manufacture:					
	a) Bagasse	—		—		—
	b) Other	2%	M D E	2%		—
	II. Other	2%	M D E	2%		—

1	2	3	4	5
23.04	**Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:**			
	A. Oil-cake and other residues resulting from the extraction of olive oil	—	—	—
	B. Other...	2%	M, D, E 2%	—
23.05	**Wine lees; argol:**			
	A. Wine lees:			
	I. Having a total alcohol content not exceeding 10 litres of pure alcohol per 100 kg, and a dry matter content not less than 25% by weight:			
	a) Dried into solid form	—	—	—
	b) Other	—	—	—
	II. Other	F 3·3184 UA per proof gal of the total alcohol content S —	M — E 3·3184 UA per proof gal of the total alcohol content	C1 3·3184 UA per proof gal of the total alcohol content C2 —
	B. Argol...	—	—	—
23.06	**Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:**			
	A. Acorns, horse chestnuts and pomace or marc of fruit:			
	I. Grape marc:			
	a) Having a total alcohol content not exceeding 5·50 litres of pure alcohol per 100 kg and a dry matter content not less than 40% by weight	2%	M, D, E 2%	—
	b) Other	F 2% plus 3·3184 UA per proof gal of the total alcohol content S 10%	M, D 2% E 2% plus 3·3184 UA per proof gal of the total alcohol content	C1 3·3184 UA per proof gal of the total alcohol content C2 —

1	2	3	4		5	
23.06 (*contd*)	A. II. Other:					
	a) Dried apple pomace, unground	—		—		—
	b) Dried citrus fruit waste	—		—		—
	c) Other	2%	M D E	2%		—
	B. Other...	3·6%	M D	2%	C1 C2	1·6% —
			E	3·6%		
23.07	**Sweetened forage; other preparations of a kind used in animal feeding:**					
	A. Fish or marine mammal solubles:					
	I. Fish solubles	6·8%	M	2%	C1	4·8%
			E	4·8%	C2	—
	II. Marine mammal solubles	6·8%	M D	2%	C1 C2	4·8% —
			E	6·8%		
	B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B. and 17.05 B., or milk products:					
	I. Containing starch or glucose or glucose syrup:					
	a) Containing no starch or containing 10% or less by weight of starch:					
	1. Containing no milk products or containing less than 10% by weight of such products	—		—		—
	2. Containing 10% or more but less than 50% by weight of milk products	—		—		—
	3. Containing 50% or more but less than 75% by weight of milk products	—		—		—
	4. Containing 75% or more by weight of milk products	—		—		—
	b) Containing more than 10% but not more than 30% by weight of starch:					
	1. Containing no milk products or containing less than 10% by weight of such products	—		—		—
	2. Containing 10% or more but less than 50% by weight of milk products	—		—		—
	3. Containing 50% or more by weight of milk products	—		—		—
	c) Containing more than 30% by weight of starch:					
	1. Containing no milk products or containing less than 10% by weight of such products	—		—		—

1	2	3	4	5
	2. Containing 10% or more but less than 50% by weight of milk products	—	—	—
	3. Containing 50% or more by weight of milk products	—	—	—
	II. Containing no starch, glucose or glucose syrup, but containing milk products	—	—	—
	C. Other:			
	I. Vitamin supplements:			
	a) Where the vitamin content consists of natural vitamin concentrates	F 13% S 5%	M, D 1% E 13%	C1 12% C2 —
	b) Other	F 1%, or 4·4% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g., plus 12% S 5% or 22% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g.	M, D 1%, or 4·4% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g. E 1%, or 4·4% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g., plus 12%	C1 12% C2 —
	II. Liquefied herring wholly of herring apart from preserving and liquefying ingredients	F 12% S —	M — E 12%	C1 12% C2 —
	III. Other	F 14% S 10%	M, D 2% E 14%	C1 12% C2 —

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
24.01	**Unmanufactured tobacco; tobacco refuse:**			
	A. Tobacco of a value, per package, not less than 280 UA per 100 kg net weight:			
	I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids):			
	a) Containing 10% or more by weight of moisture:			
	1. Of a value not more than 321 UA per 100 kg	—	—	—
	2. Other	—	—	—
	b) Containing less than 10% by weight of moisture:			
	1. Of a value not more than 321 UA per 100 kg	—	—	—
	2. Other	—	—	—
	II. Other:			
	a) Containing 10% or more by weight of moisture:			
	1. Of a value not more than 466 UA per 100 kg	—	—	—
	2. Other	—	—	—
	b) Containing less than 10% by weight of moisture: ...			
	1. Of a value not more than 466 UA per 100 kg	—	—	—
	2. Other	—	—	—
	B. Other:			
	I. Containing 10% or more by weight of moisture:			
	a) Of a value less than 121·8 UA per 100 kg	—	—	—
	b) Of a value of 121·8 UA or more per 100 kg but less than 143·4 UA per 100 kg	—	—	—
	c) Of a value of 143·4 UA or more per 100 kg ...	—	—	—
	II. Containing less than 10% by weight of moisture:			
	a) Of a value less than 121·8 UA per 100 kg	—	—	—
	b) Of a value of 121·8 UA or more per 100 kg but less than 143·4 UA per 100 kg	—	—	—
	c) Of a value of 143·4 UA or more per 100 kg ...	—	—	—

1	2	3	4	5
24.02	**Manufactured tobacco; tobacco extracts and essences:**			
	A. Cigarettes	—	—	—
	B. Cigars	—	—	—
	C. Smoking tobacco:			
	I. Cavendish or negrohead:			
	a) Manufactured in bond	—	—	—
	b) Other	—	—	—
	II. Other	—	—	—
	D. Chewing tobacco and snuff:			
	I. Chewing tobacco	—	—	—
	II. Snuff	—	—	—
	E. Other, including agglomerated tobacco in the form of sheets or strip:			
	I. Snuff work (including tobacco dust or powder and ground tobacco)	—	—	—
	II. Other manufactured tobacco	—	—	—
	III. Extracts and essences	—	—	—

SECTION V

MINERAL PRODUCTS

Chapter 25

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

Notes

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does not cover:

   (*a*) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);

   (*b*) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23);

   (*c*) Medicaments and other products of Chapter 30;

   (*d*) Perfumery, cosmetics or toilet preparations of heading No. 33.06;

   (*e*) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);

   (*f*) Precious or semi-precious stones (heading No. 71.02);

   (*g*) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2·5 g each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or

   (*h*) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
25.01	**Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:**						
	A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution:						
	I. For chemical transformation (separation of Na from Cl) for the manufacture of other products:						
	a) Fishery salt, being salt in coarse crystals of a kind used for curing fish	F S	0·80 UA per t —		—	C1 C2	0·80 UA per t —
	b) Other	F	1% plus 0·80 UA per t	M	1%	C1	0·80 UA per t
		S	5%	E	—	C2	—
	II. Other:						
	a) Denatured or for industrial uses (including refining) other than the preservation or preparation of foodstuffs for human consumption:						
	1. Fishery salt, being salt in coarse crystals of a kind used for curing fish	F S	2 UA per t —		—	C1 C2	2 UA per t —
	2. Other	F	1% plus 2 UA per t	M	1%	C1	2 UA per t
		S	5%	E	—	C2	—
	b) Other:						
	1. Fishery salt, being salt in coarse crystals of a kind used for curing fish	F S	6·40 UA per t —		—	C1 C2	6·40 UA per t —
	2. Other	F	1% plus 6·40 UA per t	M	1%	C1	6·40 UA per t
		S	5%	E	—	C2	—
	B. Salt liquors; sea water		1%	M E	1% —		—

1	2	3		4		5	
25.02	**Unroasted iron pyrites**		—		—		—
25.03	**Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur:**						
	A. Crude		—		—		—
	B. Other	F S	3·2% —		—	C1 C2	3·2% —
25.04	**Natural graphite:**						
	A. Flake graphite containing not less than 83% by weight of carbon and of which not more than 15% by weight passes a sieve having a nominal width of aperture of 105 micrometres, and being graphite such that, if a cylindrical container with an internal diameter of 5 cm and a capacity of 100 cc is filled by funnelling the graphite through a circular orifice of 13 mm diameter placed centrally 63 mm above the top of the container, the contents of the container will have a density of less than 60 g per 100 cm^3		—		—		—
	B. Other...		2%	M E	2% —		—
25.05	**Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01**		1%	M E	1% —		—
25.06	**Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing:**						
	A. Quartz, ground or powdered; quartzite		1%	M E	1% —		—
	B. Other...		—		—		—
25.07	**Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths:**						
	A. Attapulgite clay of which not more than 0·1% by weight of the dry material is retained, after sieving in the wet state, on a sieve having a nominal width of aperture of 45 micrometres		—		—		—
	B. Other...		0·8%	M E	0·8% —		—
25.08	**Chalk:**						
	A. Whiting		2%	M E	2% —		—
	B. Other...		1%	M E	1% —		—

1	2	3		4		5	
25.09	**Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides:**						
	A. Earth colours:						
	I. Not calcined or mixed		1·8%	M	1%	C1	0·8%
				E	—	C2	—
	II. Other		3·8%	M	1%	C1	2·8%
				E	—	C2	—
	B. Natural micaceous iron oxides		2·6%	M	1%	C1	1·6%
				E	—	C2	—
25.10	**Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk**		—		—		—
25.11	**Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide:**						
	A. Barium sulphate		1%	M	1%		—
				E	—		
	B. Barium carbonate, whether or not calcined		1·8%	M	1%	C1	0·8%
				E	—	C2	—
25.12	**Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:**						
	A. Not bagged or otherwise packed, containing not less than 35% by weight of moisture		—		—		—
	B. Other...		0·8%	M	0·8%		—
				E	—		
25.13	**Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:**						
	A. Crude or in irregularly-shaped pieces:						
	I. Emery, not crushed, ground, powdered or graded; garnet		—		—		—
	II. Other		1%	M	1%		—
				E	—		
	B. Other:						
	I. Garnet	F	0·8%		—	C1	0·8%
		S	—			C2	—
	II. Other		1·8%	M	1%	C1	0·8%
				E	—	C2	—

1	2	3		4		5	
25.14	**Slate, including slate not further worked than roughly split, roughly squared or squared by sawing**		1%	M E	1% —		—
25.15	**Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2·5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing:**						
	A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25 cm		1%	M E	1% —		—
	B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25 cm:						
	I. Alabaster		1%	M E	1% —		—
	II. Other	F S	5·8% 5%	M E	1% —	C1 C2	4·8% —
25.16	**Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing:**						
	A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25 cm:						
	I. Granite, sawn:						
	a) Sawn on three or more sides		5%	M E	5% —		—
	b) Other		2%	M E	2% —		—
	II. Other		1%	M E	1% —		—
	B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25 cm:						
	I. Granite, porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks; sandstone:						
	a) Granite, sawn:						
	1. Sawn on three or more sides:						
	aa) Pieces of a volume not exceeding 500 cm³	F S	2·8% —		—	C1 C2	2·8% —

1	2	3	4		5	
	bb) Other	7·8%	M E	5% —	C1 C2	2·8% —
	2. Other	4·8%	M E	2% —	C1 C2	2·8% —
	b) Other	3·8%	M E	1% —	C1 C2	2·8% —
	II. Other monumental and building stone: a) Calcareous stone of an apparent specific gravity of less than 2·5	3·4%	M E	1% —	C1 C2	2·4% —
	b) Other	1%	M E	1% —		—
25.17	**Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:**					
	A. Flint, not crushed, ground or powdered; chippings of calcareous stones falling within heading No. 25.15 or 25.16 and chippings of serpentine	—		—		—
	B. Other...	1%	M E	1% —		—
25.18	**Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite):**					
	A. Crude dolomite	1%	M E	1% —		—
	B. Calcined dolomite: I. Calcined dolomite which, on boiling with 2N hydrochloric acid, yields not more than 0·3% by weight of insoluble residue	F 1·6% S —		—	C1 C2	1·6% —
	II. Other	2·6%	M E	1% —	C1 C2	1·6% —
	C. Agglomerated dolomite	3%	M E	1% —	C1 C2	2% —

1	2	3		4		5	
25.19	**Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide:**						
	A. Dead-burned		1%	M E	1% —		—
	B. Other...		—		—		—
25.20	**Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry**		1%	M E	1% —		—
25.21	**Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement**		1%	M E	1% —		—
25.22	**Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide**		3·8%	M E	1% —	C1 C2	2·8% —
25.23	**Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker**		4·2%	M E	1% —	C1 C2	3·2% —
25.24	**Asbestos**		2%	M E	2% —		—
25.25	**Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet**		1%	M E	1% —		—
25.26	**Mica, including splittings; mica waste:**						
	A. Blocks, films and splittings		—		—		—
	B. Other...		1%	M E	1% —		—
25.27	**Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:**						
	A. Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing		—		—		—
	B. Natural steatite, crushed or powdered:						
	I. Talc in immediate packings of a net capacity of 1 kg or less	F S	3·2% —		—	C1 C2	3·2% —
	II. Other	F S	0·8% —		—	C1 C2	0·8% —

1	2	3	4		5	
25.28	**Natural cryolite and natural chiolite**	—		—		—
25.29	**Natural arsenic sulphides**	0·8%	M E	0·8% —		—
25.30	**Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight**	—		—		—
25.31	**Felspar, leucite, nepheline and nepheline syenite; fluorspar:**					
	A. Fluorspar	3%	M E	1% —	C1 C2	2% —
	B. Other:					
	I. Felspar:					
	a) Ground or powdered	0·5%	M E	0·5% —		—
	b) Other	—		—		—
	II. Other	1%	M E	1% —		—
25.32	**Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery:**					
	A. Siliceous fossil meals and similar siliceous earths, not bagged or otherwise packed, containing not less than 35% by weight of moisture	—		—		—
	B. Perlite, obsidian and pitchstone, crushed, ground, powdered or graded	—		—		—
	C. Rare earth minerals and concentrates thereof containing not less than 40%, and not more than 95%, by weight of rare earth compounds calculated as rare earth oxides	—		—		—
	D. Mineral substances containing not less than 20% by weight of talc and not less than 25% by weight and not more than 65% by weight of tremolite	—		—		—
	E. Other...	1%	M E	1% —		—

Chapter 26

Metallic Ores, Slag and Ash

Notes

1. This Chapter does not cover:
   (*a*) Slag and similar industrial waste prepared as macadam (heading No. 25.17);
   (*b*) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
   (*c*) Basic slag of Chapter 31;
   (*d*) Slag wool, rock wool or similar mineral wools (heading No. 68.07);
   (*e*) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels and other waste and scrap, of precious metal (heading No. 71.11); or
   (*f*) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
26.01	**Metallic ores and concentrates and roasted iron pyrites:**			
	A. Iron ores and concentrates and roasted iron pyrites:			
	I. Roasted iron pyrites	—	—	—
	II. Other (ECSC)	—	—	—
	B. Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more by weight (ECSC)	—	—	—

1	2	3	4	5
	C. Uranium ores and concentrates:			
	I. Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5% by weight (EURATOM)	—	—	—
	II. Other	—	—	—
	D. Thorium ores and concentrates:			
	I. Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20% by weight (EURATOM)	—	—	—
	II. Other	—	—	—
	E. Other ores and concentrates	—	—	—
26.02	**Slag, dross, scalings and similar waste from the manufacture of iron or steel:**			
	A. Blast furnace dust (ECSC)	—	—	—
	B. Other...	—	—	—
26.03	**Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds**	—	—	—
26.04	**Other slag and ash, including kelp**	—	—	—

Chapter 27

Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes

Notes

1. This Chapter does not cover:
   (*a*) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;
   (*b*) Medicaments falling within heading No. 30.03; or
   (*c*) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Additional Notes (*a*)

1. *For the purposes of heading No.* 27.10:
   A. "*Light oils*" (*subheading* 27.10 *A.*) *means oils and preparations of which* 90 % *or more by volume* (*including losses*) *distils at* 210°*C* (*ASTM D* 86 *method*);
   B. "*Special spirits*" (*subheading* 27.10 *A.III.a*)) *means light oils as defined in paragraph A. above, not containing any anti-knock preparations, and with a difference of not more than* 60°*C between the temperatures at which* 5 % *and* 90 % (*including losses*) *distil by volume;*
   C. "*White spirit*" (*subheading* 27.10 *A.III.a*)1.) *means special spirits as defined in paragraph B. above with a flash-point higher than* 21°*C by the Abel-Pensky method* (*b*);
   D. "*Medium oils*" (*subheading* 27.10 *B.*) *means oils and preparations of which less than* 90 % *by volume* (*including losses*) *distils at* 210°*C and* 65 % *or more by volume* (*including losses*) *distils at 250°C* (*ASTM D 86 method*);
   E. "*Kerosene*" (*subheading* 27.10 *B.III.a*)) *means medium oils as defined in paragraph D. above with a flash-point higher than* 21°*C by the Abel-Pensky method* (*b*);
   F. "*Heavy oils*" (*subheading* 27.10 *C.*) *means oils and preparations of which less than 65 % by volume* (*including losses*) *distils at 250°C by the ASTM D 86 method or of which the distillation percentage at* 250°*C cannot be determined by that method;*
   G. "*Gas oils*" (*subheading* 27.10 *C.I.*) *means heavy oils as defined in paragraph F. above of which* 85 % *or more by volume* (*including losses*) *distils at* 350°*C* (*ASTM D* 86 *method*)

(*a*) The term "ASTM method" means the methods laid down by the American Society for Testing Materials and published in December, 1962 in the 39th edition of standard definitions and specifications for petroleum and lubricating products;
(*b*) The term "Abel-Pensky method" means method DIN (Deutsche Industrienormen) 51755 published in October, 1963 by the DNA (Deutsche Normenausschuss), Berlin 15.

H. "Fuel oils" (subheading 27.10 C.II.) means heavy oils as defined in paragraph F. above (other than gas oils as defined in paragraph G. above) which, for a corresponding diluted colour C, have a viscosity V:

—not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1% by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939 method;

—exceeding that shown in line II when the pour point is not less than 10°C by the ASTM D 97 method;

—exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300°C by the ASTM D 86 method or, if less than 25% by volume distils at 300°C, when the pour point is higher than 10°C below zero by the ASTM D 97 method. These provisions apply only to oils having a diluted colour C of less than 2.

Diluted colour C/Viscosity V concordance table

Colour C		0	0·5	1	1·5	2	2·5	3	3·5	4	4·5	5	5·5	6	6·5	7	7·5 and above
Viscosity	I	4	4	4	5·4	9	15·1	25·3	42·4	71·1	119	200	335	562	943	1580	2650
V	II	7	7	7	7	9	15·1	25·3	42·4	71·1	119	200	335	562	943	1580	2650

The term "Viscosity V" means the kinematic viscosity at 50°C expressed in centistokes by the ASTM D 445 method.

The term "Diluted colour C" means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution.

This subheading covers only fuel oils of natural colour.

Subheading 27.10 C.II. does not cover heavy oils defined in paragraph F. above for which it is not possible to determine: the distillation percentage at 250°C by the ASTM D 86 method (zero shall be deemed to be a percentage); the kinematic viscosity at 50°C by the ASTM D 445 method; or the diluted colour C by the ASTM D 1500 method. Such products fall within subheading 27.10 C.III.

2. *For the purposes of heading No. 27.11, the expressions "commercial propane" and "commercial butane" (subheading 27.11 B.I.) shall be taken to apply to products with a relative vapour pressure in the liquid state and at 37·8°C of not more than 24·5 bars by the ASTM D 1267 method.*

3. *For the purposes of heading No. 27.12, the expression "crude petroleum jelly" (subheading 27.12 A.) shall be taken to apply to petroleum jelly of a natural colour higher than 4·5 by the ASTM D 1500 method.*

4. *For the purposes of subheading 27.13 B.I., the term "crude" shall be taken to apply to products:*
   (a) with an oil content of 3·5 or higher by the ASTM D 721 method, if their viscosity at 100°C is lower than 9 centistokes by the ASTM D 445 method; or
   (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is 9 centistokes or higher by the ASTM D 445 method.

5. *For the purposes of headings Nos. 27.10, 27.11 and 27.12 and subheading 27.13 B., the term "specific process" shall be taken to apply to the following operations:*
   (a) vacuum distillation;
   (b) re-distillation by a very thorough fractionation process;
   (c) cracking;
   (d) reforming;
   (e) extraction by means of selective solvents;
   (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
   (g) polymerisation;

(*h*) *alkylation;*
(*ij*) *isomerisation;*
(*k*) *(in respect of products of subheading* 27.10 *C. only) desulphurisation with hydrogen resulting in a reduction of at least* 85 % *of the sulphur content of the products processed (ASTM D* 1266 *method);*
(*l*) *(in respect of products of heading No.* 27.10 *only) deparaffining by a process other than filtering;*
(*m*) *(in respect of products of subheading* 27.10 *C. only) treatment with hydrogen at a pressure of more than* 20 *atmospheres and a temperature of more than* 250°*C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheading* 27.10 *C.III. (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;*
(*n*) *(in respect of products of subheading* 27.10 *C.II. only) atmospheric distillation, on condition that less than* 30 % *of these products distils, by volume, including losses, at* 300°*C by the ASTM D* 86 *method. If* 30 % *or more by volume, including losses, of such products distils at* 300°*C by the ASTM D* 86 *method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings* 27.10 *A. and* 27.10 *B. shall be dutiable at the same rates as those provided for under subheading* 27.10 *C.II.c) according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to those products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;*
(*o*) *(in respect of products of subheading* 27.10 *C.III. only) treatment by means of a high-frequency electrical brush-discharge.*

Should any preparatory treatment prior to the above-mentioned treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such above-mentioned treatments; any waste products arising during preparatory treatment shall also be exempt from customs duty.

6. *The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall within headings or subheadings Nos.* 27.07 *B.I,* 27.10, 27.11, 27.12, 27.13 *B.*, 27.14 *C.*, 29.01 *A.I.*, 29.01 *B.II.a) and* 29.01 *D.I.a) shall be dutiable at the same rates as those provided for in respect of products "for other purposes", according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within headings or subheadings Nos.* 27.10, 27.11, 27.12 *and* 27.13 *B. which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.*

7. *Subheading* 27.10 *C.III.c) covers only oils to be mixed with other oils, with the products of heading No.* 38.14 *or with thickeners in order to produce oils, greases or lubricating preparations, by enterprises which, because of the plant with which they are equipped, cannot claim exemption from customs duty under the terms of Additional Note* 5. *above relating to heading No.* 27.10, *and which process such oils for resale in plants equipped with all the following:*
— *at least two storage tanks for the basic oils in bulk;*
— *at least one mixing tank, with power-driven mixing equipment, with or without heating equipment, and with provision for the incorporation of additives; and*
— *packaging equipment.*

These last three requirements concerning plant equipment are also applicable when the mixing is carried out in rented plants or by a sub-contractor.

Special Note applying to certain subheadings only.
Throughout this Schedule:

(*a*) "Hydrocarbon oil" means petroleum oils, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—
(i) solid or semi-solid at a temperature of 60°F; or

(ii) gaseous at a temperature of 60°F and under a pressure of one atmosphere.

The expression also includes products which, apart from small proportions of colouring matter or of additives, consist wholly of hydrocarbon oil as defined above. For this purpose, "additive" means any substance commonly added in small proportions to hydrocarbon oil for the purpose of improving or modifying its quality or characteristics as a fuel or as a lubricant.

(*b*) "Light oil" means hydrocarbon oil of which not less than 90% by volume distils at a temperature not exceeding 210°C, or which gives off an inflammable vapour at a temperature of less than 23°C when tested in the manner prescribed by the Acts relating to petroleum.

(*c*) Except as provided in paragraph (*a*) of this Note, references to hydrocarbon oil do not include mixtures or combinations of such oil with other substances.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
27.01	**Coal; briquettes, ovoids and similar solid fuels manufactured from coal:**						
	A. Coal (ECSC)		—		—		—
	B. Other (ECSC)		—		—		—
27.02	**Lignite, whether or not agglomerated:**						
	A. Lignite (ECSC)		—		—		—
	B. Agglomerated lignite (ECSC)		—		—		—
27.03	**Peat (including peat litter), whether or not agglomerated:**						
	A. Peat		1·6%	M E	1·6% —		—
	B. Agglomerated peat		2·8%	M E	1·6% —	C1 C2	1·2% —
27.04	**Coke and semi-coke of coal, of lignite or of peat:**						
	A. Of coal:						
	I. For the manufacture of electrodes	F S	1·2% —		—	C1 C2	1·2% —
	II. Other (ECSC)		—		—		—
	B. Of lignite (ECSC)		—		—		—
	C. Other	F S	1·2% —		—	C1 C2	1·2% —
27.05	**Retort carbon**		2%	M E	0·8% —	C1 C2	1·2% —

1	2	3		4		5	
27.05 (bis)	**Coal gas, water gas, producer gas and similar gases**...		0·8%	M E	0·8% —		—
27.06	**Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products:**						
	A. Hydrocarbon oil		—		—		—
	B. Other...		0·8%	M E	0·8% —		—
27.07	**Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2. to this Chapter:**						
	A. Crude oils:						
	I. Crude light oils of which 90% or more by volume distils at temperatures of up to 200°C:						
	a) Hydrocarbon oil	F S	3·2 % —		—	C1 C2	3·2% —
	b) Other		4·2%	M E	1% —	C1 C2	3·2% —
	II. Other:						
	a) Hydrocarbon oil	F S	0·8 % —		—	C1 C2	0·8% —
	b) Other		1·8%	M E	1% —	C1 C2	0·8% —
	B. Benzole, toluole, xylole, solvent naphtha (heavy benzole); similar products as defined in Note 2. to this Chapter, of which 65% or more by volume distils at temperatures of up to 250°C (including mixtures of petroleum spirit and benzole); sulphuretted toppings:						
	I. For use as power or heating fuels	F S	4% —		—	C1 C2	4% —
	II. For other purposes:						
	a) Hydrocarbon oil		—		—		—
	b) Other		1%	M E	1% —		—
	C. Basic products		3·4%	M E	1% —	C1 C2	2·4% —
	D. Phenols		3%	M E	1% —	C1 C2	2% —
	E. Naphthalene		1%	M E	1% —		—
	F. Anthracene		—		—		—

1	2	3		4		5	
	G. Other:						
	I. For the manufacture of the products of heading No. 28.03:						
	a) Hydrocarbon oil		—		—		—
	b) Other		1%	M E	1% —		—
	II. Other:						
	a) Hydrocarbon oil	F S	2·8% —		—	C1 C2	2·8% —
	b) Other		3·8%	M E	1% —	C1 C2	2·8% —
27.08	**Pitch and pitch coke, obtained from coal tar or from other mineral tars**		1%	M E	1% —		—
27.09	**Petroleum oils and oils obtained from bituminous minerals, crude:**						
	A. Solid and semi-solid petroleum oils		—		—		—
	B Other...		—		—		—
27.10	**Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:**						
	A. Light oils:						
	I. For undergoing a specific process		—		—		—
	II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 A.I.		—		—		—
	III. For other purposes:						
	a) Special spirits:						
	1. White spirit	F S	4·8% —		—	C1 C2	4·8% —
	2. Other	F S	4·8% —		—	C1 C2	4·8% —
	b) Other	F S	4·8% —		—	C1 C2	4·8% —
	B. Medium oils:						
	I. For undergoing a specific process:						
	a) Hydrocarbon oil		—		—		—
	b) Other:						
	1. Containing "light oil" as defined in Special Note (*b*) to this Chapter		0·6%	M E	0·6% —		—

1	2	3		4		5	
27.10 (*contd*)	B. I. b) 2. Other		1%	M E	1% —		—
	II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 B.I.:						
	a) Hydrocarbon oil		—		—		—
	b) Other:						
	1. Containing "light oil" as defined in Special Note (*b*) to this Chapter		0·6%	M E	0·6% —		—
	2. Other		1%	M E	1% —		—
	III. For other purposes:						
	a) Kerosene	F S	4·8% —		—	C1 C2	4·8% —
	b) Other:						
	1. Hydrocarbon oil	F S	4·8% —		—	C1 C2	4·8% —
	2. Other:						
	aa) Containing "light oil" as defined in Special Note (*b*) to this Chapter	F S	5·4% 3%	M E	0·6% —	C1 C2	4·8% —
	bb) Other	F S	5·8% 5%	M E	1% —	C1 C2	4·8% —
	C. Heavy oils:						
	I. Gas oils:						
	a) For undergoing a specific process:						
	1. Hydrocarbon oil		—		—		—
	2. Other		1%	M E	1% —		—
	b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.I.a):						
	1. Hydrocarbon oil		—		—		—
	2. Other		1%	M E	1% —		—

1	2	3		4		5	
	c) For other purposes:						
	1. Hydrocarbon oil	F	2·8%		—	C1	2·8%
		S	—			C2	—
	2. Other		3·8%	M	1%	C1	2·8%
				E	—	C2	—
	II. Fuel oils:						
	a) For undergoing a specific process:						
	1. Hydrocarbon oil		—		—		—
	2. Other		1%	M	1%		—
				E	—		
	b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C. II.a):						
	1. Hydrocarbon oil		—		—		—
	2. Other		1%	M	1%		—
				E	—		
	c) For other purposes:						
	1. Hydrocarbon oil	F	2·8%		—	C1	2·8%
		S	—			C2	—
	2. Other		3·8%	M	1%	C1	2·8%
				E	—	C2	—
	III. Lubricating oils; other oils:						
	a) For undergoing a specific process:						
	1. Hydrocarbon oil		—		—		—
	2. Other:						
	aa) Containing "light oil" as defined in Special Note (*b*) to this Chapter		0·6%	M	0·6%		—
				E	—		
	bb) Other		1%	M	1%		—
				E	—		
	b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.III.a):						
	1. Hydrocarbon oil		—		—		—
	2. Other:						
	aa) Containing "light oil" as defined in Special Note (*b*) to this Chapter		0·6%	M	0·6%		—
				E	—		

1	2	3		4		5	
27.10 (*contd*)	C. III. b) 2. bb) Other		1%	M E	1% —		—
	c) To be mixed in accordance with the terms of Additional Note 7. to this Chapter:						
	1. Hydrocarbon oil	F S	3·2% —		—	C1 C2	3·2% —
	2. Other:						
	aa) Containing "light oil" as defined in Special Note (*b*) to this Chapter	F S	3·8% 3%	M E	0·6% —	C1 C2	3·2% —
	bb) Other		4·2%	M E	1% —	C1 C2	3·2% —
	d) For other purposes:						
	1. Hydrocarbon oil	F S	4·8% —		—	C1 C2	4·8% —
	2. Other:						
	aa) Containing "light oil" as defined in Special Note (*b*) to this Chapter	F S	5·4% 3%	M E	0·6% —	C1 C2	4·8% —
	bb) Other	F S	5·8% 5%	M E	1% —	C1 C2	4·8% —
27.11	**Petroleum gases and other gaseous hydrocarbons:**						
	A. Propane of a purity not less than 99%:						
	I. For use as power or heating fuel	F S	15·6% 8%	M E	1·6% —	C1 C2	14% —
	II. For other purposes		1·6%	M E	1·6% —		—
	B. Other:						
	I. Commercial propane and commercial butane:						
	a) For undergoing a specific process:						
	1. Propane of a purity not less than 95%		1·6%	M E	1·6% —		—

1	2	3	4	5
	2. Other	1%	M 1% E —	—
	b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.11 B.I.a):			
	1. Propane of a purity not less than 95% ...	1·6%	M 1·6% E —	—
	2. Other	1%	M 1% E —	—
	c) For other purposes:			
	1. Propane of a purity not less than 95% ...	2·8%	M 1·6% E —	C1 1·2% C2 —
	2. Other	2·2%	M 1% E —	C1 1·2% C2 —
	II. Other:			
	a) In gaseous form:			
	1. Methane	—	—	—
	2. Ethylene of a purity not less than 90%... ...	1·6%	M 1·6% E —	—
	3. Propylene of a purity not less than 90% ...	4·6%	M 4·6% E —	—
	4. Other	1%	M 1% E —	—
	b) Other:			
	1. Methane	—	—	—
	2. Ethylene of a purity not less than 90%... ...	1·6%	M 1·6% E —	—
	3. Propylene of a purity not less than 90% ...	4·6%	M 4·6% E —	—
	4. Other	1%	M 1% E —	—
27.12	**Petroleum jelly:** A. Crude:			
	I. For undergoing a specific process:			
	a) Hydrocarbon oil	—	—	—
	b) Other	1%	M 1% E —	—
	II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A.I.:			

1	2	3	4	5
27.12 (*contd*)	A. II. a) Hydrocarbon oil	—	—	—
	b) Other	1%	M 1% E —	—
	III. For other purposes:			
	a) Hydrocarbon oil	F 1·6% S —	—	C1 1·6% C2 —
	b) Other	2·6%	M 1% E —	C1 1·6% C2 —
	B. Other:			
	I. Hydrocarbon oil	F 5·6% S —	—	C1 5·6% C2 —
	II. Other	F 6·6% S 5%	M 1% E —	C1 5·6% C2 —
27.13	**Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:**			
	A. Ozokerite, lignite wax or peat wax (natural products):			
	I. Crude:			
	a) Lignite (montan) wax	F 1·2% S —	—	C1 1·2% C2 —
	b) Other	2·2%	M 1% E —	C1 1·2% C2 —
	II. Other:			
	a) Lignite (montan) wax	F 4% S —	—	C1 4% C2 —
	b) Other	5%	M 1% E —	C1 4% C2 —
	B. Other:			
	I. Crude:			
	a) For undergoing a specific process:			
	1. Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69	—	—	—
	2. Paraffin wax and micro-crystalline wax	2%	M 2% E —	—
	3. Other	1%	M 1% E —	—
	b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B.I.a):			
	1. Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69	—	—	—

1	2	3		4		5	
	2. Paraffin wax and micro-crystalline wax		2%	M E	2% —		—
	3. Other		1%	M E	1% —		—
	c) For other purposes:						
	1. Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69	F S	1·6% —		—	C1 C2	1·6% —
	2. Paraffin wax and micro-crystalline wax ...		3 6%	M E	2% —	C1 C2	1·6% —
	3. Other		2·6%	M E	1% —	C1 C2	1·6% —
	II. Other:						
	a) Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69	F S	4·8% —		—	C1 C2	4·8% —
	b) Paraffin wax and micro-crystalline wax		6·8%	M E	2% —	C1 C2	4·8% —
	c) Other	F S	5·8% 5%	M E	1% —	C1 C2	4·8% —
27.14	**Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:**						
	A. Petroleum bitumen:						
	I. Hydrocarbon oil		—		—		—
	II. Other		1%	M E	1% —		—
	B. Petroleum coke:						
	I. Calcined, not containing by weight more than 0·8% of ash, 0·01% of manganese, 0·02% of nickel or of vanadium, one part per million of boron or 50 parts per million of titanium		—		—		—
	II. Other		1%	M E	1% —		—
	C. Other:						
	I. For the manufacture of the products of heading No. 28.03:						
	a) Hydrocarbon oil		—		—		—
	b) Other		1%	M E	1% —		—
	II. Other:						
	a) Hydrocarbon oil	F S	1·6% —		—	C1 C2	1·6% —
	b) Other		2·6%	M E	1% —	C1 C2	1·6% —

1	2	3		4		5	
27.15	**Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands**		1%	M E	1% —		—
27.16	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):**						
	A. Bituminous mastics:						
	I. Hydrocarbon oil	F S	2·4% —		—	C1 C2	2.4% —
	II. Other		3·4%	M E	1% —	C1 C2	2·4% —
	B. Other:						
	I. Hydrocarbon oil	F S	0·8% —		—	C1 C2	0.8% —
	II. Other		1·8%	M E	1% —	C1 C2	0·8% —
27.17	**Electric current**		—		—		—

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Notes

1. (*a*) Goods (other than radio-active ores) answering to a description in heading No. 28.50 or 28.51 are to be classified in those headings and in no other heading of this Schedule.
   (*b*) Subject to paragraph (*a*) above, goods answering to a description in heading No. 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.
2. Subject to Note 1. above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule.

Chapter 28

Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, of Rare Earth Metals, of Radio-Active Elements and of Isotopes

Notes

1. Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to:
   (*a*) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
   (*b*) Products mentioned in (*a*) above dissolved in water;
   (*c*) Products mentioned in (*a*) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
   (*d*) The products mentioned in (*a*), (*b*) or (*c*) above with an added stabiliser necessary for their preservation or transport;
   (*e*) The products mentioned in (*a*), (*b*), (*c*) or (*d*) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.
2. In addition to dithionites stabilised with organic substances and to sulphoxylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metal and non-metal carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter:
   (*a*) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13);
   (*b*) Oxyhalides of carbon (heading No. 28.14);
   (*c*) Carbon disulphide (heading No. 28.15);
   (*d*) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48);
   (*e*) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover:
   (*a*) Sodium chloride or other mineral products falling within Section V;
   (*b*) Organo-inorganic compounds other than those mentioned in Note 2. above;
   (*c*) Products mentioned in Note 1., 2., 3. or 4. of Chapter 31;
   (*d*) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;
   (*e*) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than 2·5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
   (*f*) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71;
   (*g*) The metals, whether or not chemically pure, falling within any heading of Section XV; or
   (*h*) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.

5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxysalts.
   Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.

6. Heading No. 28.50 is to be taken to apply only to:
   (*a*) The following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
   (*b*) The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
   (*c*) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
   (*d*) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
   (*e*) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
   (*f*) Nuclear reactor cartridges, spent or irradiated.
   The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U 235.

7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

Additional Note
Unless provided otherwise, the salts specified in subheadings include acid salts and basic salts.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
	I. Chemical elements						
28.01	**Halogens (fluorine, chlorine, bromine and iodine):**						
	A. Fluorine		7·2%	M E	1·6% —	C1 C2	5·7% —
	B. Chlorine	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	C. Bromine	F S	9·6% —		—	C1 C2	9·6% —
	D. Iodine:						
	I. Crude		—		—		—
	II. Other	F S	9·6% —		—	C1 C2	9·6% —
28.02	**Sulphur, sublimed or precipitated; colloidal sulphur:**						
	A. Colloidal sulphur		6·7%	M E	1·6% —	C1 C2	5·1% —
	B. Other...	F S	5·1% —		—	C1 C2	5·1% —
28.03	**Carbon (including carbon black):**						
	A. Acetylene black		5·3%	M E	2·8% —	C1 C2	2·5% —
	B. Other...		4·1%	M E	1·6% —	C1 C2	2·5% —
28.04	**Hydrogen, rare gases and other non-metals:**						
	A. Hydrogen		5·4%	M E	1·6% —	C1 C2	3·8% —
	B. Rare gases		7·2%	M E	1·6% —	C1 C2	5·7% —

1	2	3		4		5	
28.04 (*contd*)	C. Other non-metals:						
	I. Oxygen		7·2%	M E	1·6% —	C1 C2	5·7% —
	II. Selenium		—		—		—
	III. Tellurium and arsenic		3·5%	M E	1·6% —	C1 C2	1·9% —
	IV. Phosphorus	F S	9·2% 8%		—	C1 C2	7·6% —
	V. Other:						
	a) Silicon:						
	1. Monocrystalline		7·9%	M E	2·8% —	C1 C2	5·1% —
	2. Other	F S	5·1% —		—	C1 C2	5·1% —
	b) Other		6·7%	M E	1·6% —	C1 C2	5·1% —
28.05	**Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof; mercury:**						
	A. Alkali metals:						
	I. Sodium		6%	M E	1·6% —	C1 C2	4·4% —
	II. Potassium		7·2%	M E	1·6% —	C1 C2	5·7% —
	III. Lithium		6%	M E	1·6% —	C1 C2	4·4% —
	IV. Caesium and rubidium		4·8%	M E	1·6% —	C1 C2	3·2% —
	B. Alkaline-earth metals	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	C. Rare earth metals, yttrium and scandium and intermixtures or interalloys thereof:						
	I. Intermixtures or interalloys	F S	13·1% 8%	M E	1·6% —	C1 C2	11·5% —
	II. Other		4·1%	M E	1·6% —	C1 C2	2·5% —
	D. Mercury:						
	I. In flasks of a net capacity of 34·5 kg (standard weight), of a f.o.b. value, per flask, not exceeding 224 UA	F S	5·37 UA per flask —		—	C1 C2	5·37 UA per flask —

1	2	3		4		5	
	II. Other		—		—		—
	II. Inorganic acids and oxygen compounds of non-metals						
28.06	**Hydrochloric acid and chlorosulphuric acid**	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
28.07	**Sulphur dioxide**	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
28.08	**Sulphuric acid; oleum**		4·1%	M E	1·6% —	C1 C2	2·5% —
28.09	**Nitric acid; sulphonitric acids:**						
	A. Nitric acid		10%	M E	2·4% —	C1 C2	7·6% —
	B. Sulphonitric acids	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
28.10	**Phosphorous pentoxide and phosphoric acids (meta-, ortho- and pyro-):**						
	A. Phosphorus pentoxide		15·1%	M E	4·6% —	C1 C2	10·5% —
	B. Phosphoric acids:						
	I. Metaphosphoric acid	F S	12·1% 8%	M E	1·6% —	C1 C2	10·5% —
	II. Other		14%	M E	3·5% —	C1 C2	10·5% —
28.11	**Arsenic trioxide, arsenic pentoxide and acids of arsenic:**						
	A. Arsenic trioxide	F S	5·1% —		—	C1 C2	5·1% —
	B. Arsenic pentoxide and acids of arsenic		11·6%	M E	4·6% —	C1 C2	7% —
28.12	**Boric oxide and boric acid:**						
	A. Boric oxide		8·4%	M E	4·6% —	C1 C2	3·8% —
	B. Boric acid		6·7%	M E	2·9% —	C1 C2	3·8% —

1	2	3		4		5	
28.13	**Other inorganic acids and oxygen compounds of non-metals (excluding water):**						
	A. Hydrofluoric acid		8%	M E	1·6% —	C1 C2	6·4% —
	B. Sulphuric anhydride		6·7%	M E	1·6% —	C1 C2	5·1% —
	C. Nitrogen oxides:						
	I. *di*Nitrogen tetroxide; nitric oxide; nitrous oxide ...		7·2%	M E	1·6% —	C1 C2	5·7% —
	II. Other		9·2%	M E	3·5% —	C1 C2	5·7% —
	D. Carbon dioxide	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	E. Silicon dioxide		6·7%	M E	1·6% —	C1 C2	5·1% —
	F. Other:						
	I. The following:		8%	M E	1·6% —	C1 C2	6·4% —
	Carbon monoxide Chlorine dioxide Fluorosulphuric acid Hexafluorophosphoric acid Hydrogen fluoride; hydrogen sulphide Metaboric acid Nitrosylsulphuric acid Per*mono*sulphuric acid Selenium dioxide Silicic acid; silicon monoxide Sulphurous acid						
	II. Other		9·9%	M E	3·5% —	C1 C2	6·4% —
	III. Halogen and sulphur compounds of non-metals						
28.14	**Halides, oxyhalides and other halogen compounds of non-metals:**						
	A. Chlorides and oxychlorides of non-metals:						
	I. Sulphur chlorides:						
	a) Sulphur chloride; sulphur dichloride	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	b) Other		13·5%	M E	4·6% —	C1 C2	8·9% —

1	2	3		4		5	
	II. Other: a) Nitrosyl chloride; sulphuryl chloride...	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	b) Other		12·2%	M E	4·6% —	C1 C2	7·6% —
	B. Other halogen compounds of non-metals: I. The following:	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	Boron trifluoride Bromine pentafluoride; bromine trifluoride Chlorine trifluoride Phosphoryl bromide Selenium bromide Sulphur hexafluoride Thionyl bromide						
	II. Other		11·6%	M E	4·6% —	C1 C2	7% —
28.15	**Sulphides of non-metals; phosphorus trisulphide:**						
	A. Phosphorus sulphides; phosphorus trisulphide: I. Phosphorus trisulphide		8%	M E	1·6% —	C1 C2	6·4% —
	II. Other		9·9%	M E	3·5% —	C1 C2	6·4% —
	B. Carbon disulphide		8·6%	M E	3·5% —	C1 C2	5·1% —
	C. Other: I. Arsenic disulphide; arsenic pentasulphide; arsenic trisulphide		5·4%	M E	1·6% —	C1 C2	3·8% —
	II. Other		7·3%	M E	3·5% —	C1 C2	3·8% —
	IV. Inorganic bases and metallic oxides, hydroxides and peroxides						
28.16	**Ammonia, anhydrous or in aqueous solution**		12·1%	M E	3·2% —	C1 C2	8·9% —
28.17	**Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:**						
	A. Sodium hydroxide (caustic soda)	F S	12·2% 10%	M E	2% —	C1 C2	10·2% —
	B. Potassium hydroxide (caustic potash)	F S	11% 8%	M E	1·6% —	C1 C2	9·4% —

1	2	3		4		5	
28.17 (*contd*)	C. Peroxides of sodium or potassium:						
	I. Sodium peroxide		11%	M	4·6%	C1	6·4%
				E	—	C2	—
	II. Other		8%	M	1·6%	C1	6·4%
				E	—	C2	—
28.18	**Oxides, hydroxides and peroxides of strontium, barium or magnesium:**						
	A. Of strontium:						
	I. Peroxide	F	9·2%	M	1·6%	C1	7·6%
		S	8%	E	—	C2	—
	II. Other		12·2%	M	4·6%	C1	7·6%
				E	—	C2	—
	B. Of barium:						
	I. Oxide; peroxide	F	8·8%	M	1·6%	C1	7%
		S	8%	E	—	C2	—
	II. Other		11·6%	M	4·6%	C1	7%
				E	—	C2	—
	C. Of magnesium:						
	I. Oxide		6%	M	1·6%	C1	4·4%
				E	—	C2	—
	II. Peroxide		7·9%	M	3·5%	C1	4·4%
				E	—	C2	—
	III. Other		9%	M	4·6%	C1	4·4%
				E	—	C2	—
28.19	**Zinc oxide and zinc peroxide:**						
	A. Zinc oxide	F	12·8%	M	2·4%	C1	10·2%
		S	12%	E	—	C2	—
	B. Zinc peroxide		14·8%	M	4·6%	C1	10·2%
				E	—	C2	—
28.20	**Aluminium oxide and hydroxide; artificial corundum:**						
	A. Aluminium oxide and hydroxide:						
	I. Aluminium oxide		7·2%	M	1·8%	C1	2·7%
				E	—	C2	—
	II. Aluminium hydroxide		9%	M	2·5%	C1	2·7%
				E	—	C2	—
	B. Artificial corundum		7·8%	M	1·8%	C1	6%
				E	—	C2	—
28.21	**Chromium oxides and hydroxides:**						
	A. Chromic oxide		13·9%	M	3·2%	C1	10·7%
				E	—	C2	—
	B. Other		14·2%	M	3·5%	C1	10·7%
				E	—	C2	—

1	2	3		4		5	
28.22	**Manganese oxides:**						
	A. Manganese dioxide		8%	M	1·6%	C1	6·4%
				E	—	C2	—
	B. Other	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
28.23	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated at Fe_2O_3:**						
	A. Iron oxides and hydroxides		7·6%	M	2·5%	C1	5·1%
				E	—	C2	—
	B. Earth colours		6·7%	M	1·6%	C1	5·1%
				E	—	C2	—
28.24	**Cobalt oxides and hydroxides:**						
	A. Cobalt oxides		8·1%	M	3%	C1	5·1%
				E	—	C2	—
	B. Cobalt hydroxides		9·7%	M	4·6%	C1	5·1%
				E	—	C2	—
28.25	**Titanium oxides**		10%	M	2·4%	C1	7·6%
				E	—	C2	—
28.26	**Tin oxides (stannous oxide and stannic oxide)**		10·2%	M	3·2%	C1	7%
				E	—	C2	—
28.27	**Lead oxides; red lead and orange lead:**						
	A. Lead dioxide		13·2%	M	3·5%	C1	9·7%
				E	—	C2	—
	B. Red lead and orange lead		12·2%	M	2·5%	C1	9·7%
				E	—	C2	—
	C. Other...	F	11·5%	M	1·8%	C1	9·7%
		S	9%	E	—	C2	—
28.28	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:**						
	A. Hydrazine and hydroxylamine and their inorganic salts:						
	I. Hydrazine, anhydrous; hydroxylammonium nitrate ...	F	9·2%	M	1·6%	C1	7·6%
		S	8%	E	—	C2	—
	II. Other		11·1%	M	3·5%	C1	7·6%
				E	—	C2	—
	B. Lithium oxide and hydroxide		9·9%	M	3·5%	C1	6·4%
				E	—	C2	—

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28.28 (*contd*)	C. Calcium oxide, hydroxide and peroxide:			
	I. Oxide and hydroxide	6·7%	M 1·6% E —	C1 5·1% C2 —
	II. Peroxide	11·8%	M 3·5% E —	C1 8·3% C2 —
	D. Beryllium oxide and hydroxide	9·9%	M 3·5% E —	C1 6·4% C2 —
	E. Nickel oxides and hydroxides:			
	I. Oxides	1·6%	M 1·6% E —	—
	II. Hydroxides	3·5%	M 3·5% E —	—
	F. Molybdenum oxides and hydroxides	9·9%	M 3·5% E —	C1 6·4% C2 —
	G. Tungsten oxides and hydroxides	8·6%	M 3·5% E —	C1 5·1% C2 —
	H. Vanadium oxides and hydroxides:			
	I. Vanadic pentoxide	7·9%	M 3·5% E —	C1 4·4% C2 —
	II. Other	9·9%	M 3·5% E —	C1 6·4% C2 —
	IJ. Zirconium oxide and germanium oxides:			
	I. Germanium dioxide	9·6%	M 3·2% E —	C1 6·4% C2 —
	II. Other	9·9%	M 3·5% E —	C1 6·4% C2 —
	K. Copper oxides and hydroxides:			
	I. Oxides	4·8%	M 1·6% E —	C1 3·2% C2 —
	II. Hydroxides:			
	a) Cupric hydroxide	F 9·2% S 8%	M 1·6% E —	C1 7·6% C2 —
	b) Other	11·1%	M 3·5% E —	C1 7·6% C2 —
	L. Mercury oxides:			
	I. Mercuric oxide	6%	M 1·6% E —	C1 4·4% C2 —
	II. Other	7·9%	M 3·5% E —	C1 4·4% C2 —

1	2	3	4	5
	M. Other:			
	I. Antimony oxides	8·9% plus w.i.g. of 5% or £7·8736 per t	M 5% or £7·8736 per t, w.i.g. E —	C1 8·9% C2 —
	II. The following:	F 10·5% S 8%	M 1·6% E —	C1 8·9% C2 —
	Lead hydroxide Metastannic acid Rhenium dioxide Sodium monoxide Thallium hydroxide Zinc hydroxide			
	III. Other	12·4%	M 3·5% E —	C1 8·9% C2 —
	V. Metallic salts and peroxysalts, of inorganic acids			
28.29	**Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:**			
	A. Fluorides:			
	I. Ammonium and sodium fluorides	12·4%	M 3·5% E —	C1 8·9% C2 —
	II. Other:			
	a) The following:	8%	M 1·6% E —	C1 6·4% C2 —
	Antimony trifluoride Beryllium fluoride Bismuth fluoride Calcium fluoride Potassium hydrogen difluoride			
	b) Other	9·9%	M 3·5% E —	C1 6·4% C2 —
	B. Fluorosilicates, fluoroborates and other complex fluorine salts:			
	I. Sodium and potassium fluorosilicates	13·1%	M 3·5% E —	C1 9·6% C2 —
	II. Potassium fluorozirconate	9·2%	M 3·5% E —	C1 5·7% C2 —
	III. Sodium fluoroaluminate	7%	—	C1 7% C2 —

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28.29 (*contd*)	B. IV. Other:						
	a) The following:		8%	M	1·6%	C1	6·4%
				E	—	C2	—
	Aluminium calcium fluoride Ammonium copper fluorides Antimony sodium fluoride Cadmium fluoroborate Copper fluoroborates Lead fluoroborate Magnesium fluorosilicate Sodium fluorotitanate; sodium fluorozirconate Stannous fluoroborate Zinc fluoroborate						
	b) Other		9·9%	M	3·5%	C1	6·4%
				E	—	C2	—
28.30	**Chlorides and oxychlorides:**						
	A. Chlorides:						
	I. Of ammonia; of aluminium:						
	a) Ammonium chloride		12·1%	M	3·2%	C1	8·9%
				E	—	C2	—
	b) Aluminium chloride:						
	1. Anhydrous		13·5%	M	4·6%	C1	8·9%
				E	—	C2	—
	2. Other	F	10·5%	M	1·6%	C1	8·9%
		S	8%	E	—	C2	—
	II. Of barium	F	8·8%	M	1·6%	C1	7%
		S	8%	E	—	C2	—
	III. Of calcium; of magnesium:						
	a) Calcium chloride		8·3%	M	3·2%	C1	5·1%
				E	—	C2	—
	b) Magnesium chloride	F	5·1%		—	C1	5·1%
		S	—			C2	—
	IV. Of iron		3·5%	M	1·6%	C1	1·9%
				E	—	C2	—
	V. Of cobalt; of nickel		12·9%	M	4·6%	C1	8·3%
				E	—	C2	—
	VI. Of tin		6%	M	1·6%	C1	4·4%
				E	—	C2	—
	VII. Other:						
	a) The following:	F	9·2%	M	1·6%	C1	7·6%
		S	8%	E	—	C2	—
	Gallium trichloride						

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	a) (*contd*) Lead chloride Manganous chloride Zinc chloride						
	b) Other		12·2%	M E	4·6% —	C1 C2	7·6% —
	B. Oxychlorides:						
	I. Of copper; of lead:						
	a) Copper oxide chloride		7·8%	M E	4·6% —	C1 C2	3·2% —
	b) Lead oxide chloride		4·8%	M E	1·6% —	C1 C2	3·2% —
	II. Other:						
	a) The following:		8%	M E	1·6% —	C1 C2	6·4% —
	Aluminium chlorohydrate Ferric oxide chloride Magnesium oxide chloride Stannic oxide chloride						
	b) Other		11%	M E	4·6% —	C1 C2	6·4% —
28.31	**Chlorites and hypochlorites:**						
	A. Chlorites		8%	M E	1·6% —	C1 C2	6·4% —
	B. Hypochlorites:						
	I. Of sodium; of potassium	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	II. Other	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
28.32	**Chlorates and perchlorates:**						
	A. Chlorates:						
	I. Of ammonia; of sodium; of potassium:						
	a) Ammonium chlorate; sodium chlorate		8%	M E	1·6% —	C1 C2	6·4% —
	b) Potassium chlorate	F S	7·7% 6·5%	M E	1·3% —	C1 C2	6·4% —
	II. Of barium		7·2%	M E	1·6% —	C1 C2	5·7% —
	III. Other		11·1%	M E	3·5% —	C1 C2	7·6% —

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28.32 (*contd*)	B. Perchlorates:						
	I. Of ammonia		7·9%	M E	3·5% —	C1 C2	4·4% —
	II. Of sodium		5·1%		—	C1 C2	5·1% —
	III. Of potassium		7·2%	M E	1·6% —	C1 C2	5·7% —
	IV. Other:						
	a) The following:	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	Ferrous perchlorate Lead perchlorate Lithium perchlorate Magnesium perchlorate						
	b) Other		11·1%	M E	3·5% —	C1 C2	7·6% —
28.33	**Bromides, oxybromides, bromates and perbromates, and hypobromites:**						
	A. Ferric or ferrous bromide	F S	9·6% —		—	C1 C2	9·6% —
	B. Chromous bromide...	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	C. Other...		14·2%	M E	4·6% —	C1 C2	9·6% —
28.34	**Iodides, oxyiodides, iodates and periodates:**						
	A. Cupric or cuprous iodide	F S	9·6% —		—	C1 C2	9·6% —
	B. Barium periodate	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	C. Other...		14·2%	M E	4·6% —	C1 C2	9·6% —
28.35	**Sulphides; polysulphides:**						
	A. Sulphides:						
	I. Of potassium; of barium; of tin; of mercury:						
	a) Barium sulphide	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —

1	2	3	4	5
	b) Mercuric sulphide:			
	1. Red	9·5%	M 2·5% E —	C1 7% C2 —
	2. Other	F 8·8% S 8%	M 1·6% E —	C1 7% C2 —
	c) Other	10·5%	M 3·5% E —	C1 7% C2 —
	II. Of calcium; of antimony; of iron:			
	a) Calcium sulphide; calcium hydrogen sulphide; ferrous sulphide	6·7%	M 1·6% E —	C1 5·1% C2 —
	b) Antimony pentasulphide; antimony trisulphide ...	7·6%	M 2·5% E —	C1 5·1% C2 —
	c) Other	8·6%	M 3·5% E —	C1 5·1% C2 —
	III. Other:			
	a) The following:	F 11·2% S 8%	M 1·6% E —	C1 9·6% C2 —
	Ammonium sulphide; ammonium hydrogen sulphide Cupric or cuprous sulphide Lead sulphide Sodium sulphide; sodium hydrogen sulphide			
	b) Cadmium sulphide	12%	M 2·5% E —	C1 9·6% C2 —
	c) Zinc sulphide	9·6%	—	C1 9·6% C2 —
	d) Other	13·1%	M 3·5% E —	C1 9·6% C2 —
	B. Polysulphides:			
	I. Of potassium; of calcium; of barium; of iron; of tin ...	F 9·2% S 8%	M 1·6% E —	C1 7·6% C2 —
	II. Other	F 11·2% S 8%	M 1·6% E —	C1 9·6% C2 —
28.36	**Dithionites, including those stabilised with organic substances; sulphoxylates:**			
	A. Zinc dithionite	F 11·2% S 8%	M 1·6% E —	C1 9·6% C2 —
	B. Other...	14·2%	M 4·6% E —	C1 9·6% C2 —

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28.37	**Sulphites and thiosulphates:**			
	A. The following:	8%	M 1·6% E —	C1 6·4% C2 —
	Aluminium thiosulphate Calcium sulphite; calcium hydrogen sulphite Sodium sulphite; sodium hydrogen sulphite (aqueous solution) Sodium thiosulphate, other than photographic quality			
	B. Other...	11%	M 4·6% E —	C1 6·4% C2 —
28.38	**Sulphates (including alums) and persulphates:**			
	A. Sulphates (excluding alums):			
	I. Of sodium; of cadmium:			
	a) Sodium sulphate; sodium hydrogen sulphate ...	7·2%	M 1·6% E —	C1 5·7% C2 —
	b) Other	10·3%	M 4·6% E —	C1 5·7% C2 —
	II. Of potassium ; of copper:			
	a) Potassium sulphate	F 2·5% S —	—	C1 2·5% C2 —
	b) Cupric or cuprous sulphate	4·1%	M 1·6% E —	C1 2·5% C2 —
	III. Of barium; of zinc:			
	a) Barium sulphate	12·1%	M 3·2% E —	C1 8·9% C2 —
	b) Zinc sulphate	F 10·5% S 8%	M 1·6% E —	C1 8·9% C2 —
	IV. Of magnesium; of aluminium; of chromium:			
	a) Magnesium sulphate	F 9·2% S 8%	M 1·6% E —	C1 7·6% C2 —
	b) Aluminium sulphate	F 8·6% S 5%	M 1% E —	C1 7·6% C2 —
	c) Chromic sulphate	9·6%	M 2% E —	C1 7·6% C2 —
	d) Other	12·2%	M 4·6% E —	C1 7·6% C2 —
	V. Of cobalt; of titanium	11%	M 4·6% E —	C1 6·4% C2 —
	VI. Of iron; of nickel:			
	a) Ferric or ferrous sulphate; iron sulphates, basic ...	6%	M 1·6% E —	C1 4·4% C2 —

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	b) Nickel sulphate		9%	M E	4·6% —	C1 C2	4·4% —
	VII. Of mercury; of lead:							
	a) Lead sulphate		6·7%	M E	1·6% —	C1 C2	5·1% —
	b) Lead sulphate, basic		7·6%	M E	2·5% —	C1 C2	5·1% —
	c) Other		9·7%	M E	4·6% —	C1 C2	5·1% —
	VIII. Other:							
	a) Calcium sulphate		9·6%	M E	3·2% —	C1 C2	6·4% —
	b) Gallium sulphate; manganic or manganous sulphate		8%	M E	1·6% —	C1 C2	6·4% —
	c) Other		11%	M E	4·6% —	C1 C2	6·4% —
	B. Alums:							
	I. Of ammonia:							
	a) Aluminium ammonium sulphate	F S	8·6% 5%	M E	1% —	C1 C2	7·6% —
	b) Other		12·2%	M E	4·6% —	C1 C2	7·6% —
	II. Of potassium:							
	a) Aluminium potassium sulphate	F S	10·6% 5%	M E	1% —	C1 C2	9·6% —
	b) Other		14·2%	M E	4·6% —	C1 C2	9·6% —
	III. Of chromium:							
	a) Chromic potassium sulphate	F S	9·9% 8%	M E	1·6% —	C1 C2	8·3% —
	b) Other		12·9%	M E	4·6% —	C1 C2	8·3% —
	IV. Other:							
	a) Aluminium sodium sulphate	F S	9·9% 5%	M E	1% —	C1 C2	8·9% —
	b) Other		13·5%	M E	4·6% —	C1 C2	8·9% —
	C. Persulphates		12·9%	M E	4·6% —	C1 C2	8·3% —
28.39	**Nitrites and nitrates:**							
	A. Nitrites:							
	I. Sodium nitrite		8·4%	M E	2% —	C1 C2	6·4% —

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28.39 (*contd*)	A. II. Other		11%	M E	4·6% —	C1 C2	6·4% —
	B. Nitrates:						
	I. Of sodium:						
	a) Synthetic...		10·2%	M E	3·2% —	C1 C2	7% —
	b) Other than synthetic	F S	7% —		—	C1 C2	7% —
	II. Of potassium:						
	a) Synthetic...		8%	M E	1·6% —	C1 C2	6·4% —
	b) Other than synthetic	F S	6·4% —		—	C1 C2	6·4% —
	III. Of barium; of beryllium; of cadmium; of cobalt; of nickel		11·6%	M E	4·6% —	C1 C2	7% —
	IV. Of copper; of mercury		9·7%	M E	4·6% —	C1 C2	5·1% —
	V. Of lead	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	VI. Other:						
	a) Calcium nitrate	F S	8·9% —		—	C1 C2	8·9% —
	b) The following:	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	Ferric nitrate Gallium nitrate Stannic nitrate						
	c) Other		13·5%	M E	4·6% —	C1 C2	8·9% —
28.40	**Phosphites, hypophosphites and phosphates:**						
	A. Phosphites and hypophosphites		12·2%	M E	4·6% —	C1 C2	7·6% —
	B. Phosphates (including polyphosphates):						
	I. Of ammonia:						
	a) Polyphosphates		13·5%	M E	4·6% —	C1 C2	8·9% —
	b) Other:						
	1. *tetra*Ammonium pyrophosphate		8%	M E	1·8% —	C1 C2	6·4% —
	2. Other		11%	M E	4·6% —	C1 C2	6·4% —
	II. Other:						
	a) The following:	F S	11·2% 10%	M E	2% —	C1 C2	8·9% —

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	Aluminium metaphosphate Antimony phosphate Cadmium metaphosphate; *di*cadmium pyrophosphate *tri*Calcium diorthophosphate Calcium hydrogen orthophosphate Calcium hydroxyphosphate Calcium metaphosphate; *di*calcium pyrophosphate Calcium tetrahydrogen diorthophosphate, other than baking powder quality Chromium metaphosphates Magnesium dihydrogen pyrophosphate *tri*Potassium orthophosphate; *penta*potassium triphosphate						
	b) The following:	F S	9·4% 2·5%	M E	0·5% —	C1 C2	8·9% —
	*di*Sodium hydrogen orthophosphate *tri*Sodium orthophosphate						
	c) Other		13·5%	M E	4·6% —	C1 C2	8·9% —
28.41	**Arsenites and arsenates:**						
	A. Arsenites:						
	I. The following:	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	Barium arsenite Copper arsenites Lead arsenite Sodium arsenite						
	II. Other		13·5%	M E	4·6% —	C1 C2	8·9% —
	B. Arsenates:						
	I. The following:	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	Antimony arsenate Barium arsenate Bismuth arsenate Lead arsenate Sodium arsenate						
	II. Other		12·2%	M E	4·6% —	C1 C2	7·6% —

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28.42	**Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:**						
	A. Carbonates:						
	I. Of ammonia (including commercial ammonium carbonate containing ammonium carbamate)		12·2%	M	4·6%	C1	7·6%
				E	—	C2	—
	II. Of sodium	F	9·9%	M	1·6%	C1	8·3%
		S	8%	E	—	C2	—
	III. Of calcium		7·2%	M	1·6%	C1	5·7%
				E	—	C2	—
	IV. Of magnesium; of copper:						
	a) Copper carbonates, basic		6·3%	M	2·5%	C1	3·8%
				E	—	C2	—
	b) Other		8·4%	M	4·6%	C1	3·8%
				E	—	C2	—
	V. Of beryllium; of cobalt; of bismuth		11%	M	4·6%	C1	6·4%
				E	—	C2	—
	VI. Of lithium		12·7%	M	4·6%	C1	8·1%
				E	—	C2	—
	VII. Other:						
	a) The following:	F	8·8%	M	1·6%	C1	7%
		S	8%	E	—	C2	—
	Aluminium carbonate Chromous carbonate Ferrous carbonate Lead carbonate Zinc carbonate						
	b) Barium carbonate		10·2%	M	3·2%	C1	7%
				E	—	C2	—
	c) Lead carbonate, basic		9·5%	M	2·5%	C1	7%
				E	—	C2	—
	d) Potassium carbonate	F	7%		—	C1	7%
		S	—			C2	—
	e) Other		11·6%	M	4·6%	C1	7%
				E	—	C2	—
	B. Percarbonates:						
	I. Sodium percarbonate	F	10·5%	M	1·6%	C1	8·9%
		S	8%	E	—	C2	—
	II. Other		13·5%	M	4·6%	C1	8·9%
				E	—	C2	—

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28.43	**Cyanides and complex cyanides:**						
	A. Cyanides:						
	I. Of sodium; of potassium; of calcium	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	II. Of cadmium		12·9%	M	4·6%	C1	8·3%
				E	—	C2	—
	III. Other		11·6%	M	4·6%	C1	7%
				E	—	C2	—
	B. Complex cyanides:						
	I. The following:	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	Calcium ferrocyanide; calcium potassium ferrocyanide Copper sodium cyanides Magnesium ferrocyanide Potassium ferrocyanide; potassium zinc ferrocyanide Sodium ferrocyanide; sodium zinc cyanide Zinc ferrocyanide						
	II. Ferric ferrocyanide; ferrous ferricyanide		12·8%	M	3·2%	C1	9·6%
				E	—	C2	—
	III. Other		14·2%	M	4·6%	C1	9·6%
				E	—	C2	—
28.44	**Fulminates, cyanates and thiocyanates:**						
	A. Fulminates		12·2%	M	4·6%	C1	7·6%
				E	—	C2	—
	B. Cyanates		11%	M	4·6%	C1	6·4%
				E	—	C2	—
	C. Thiocyanates:						
	I. The following:	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	Aluminium thiocyanate Barium thiocyanate Cupric or cuprous thiocyanate Strontium thiocyanate						
	II. Other		14·2%	M	4·6%	C1	9·6%
				E	—	C2	—
28.45	**Silicates; commercial sodium and potassium silicates:**						
	A. Of zirconium	F	8·8%	M	1·6%	C1	7%
		S	8%	E	—	C2	—

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28.45 (*contd*)	**B. Other:**						
	I. The following:		11·1%	M E	3·5% —	C1 C2	7·6% —
	Barium silicate Cadmium silicate Chromic or chromous silicate Cobalt silicate Cupric or cuprous silicate Lead silicate Magnesium silicate Manganic or manganous silicate Nickel silicate Strontium silicate Zinc silicate						
	II. Other	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
28.46	**Borates and perborates:**						
	A. Borates:						
	I. Sodium borates, anhydrous:						
	a) For the manufacture of sodium perborate:						
	1. *di*Sodium tetraborate, such that reduced to the dry anhydrous form it would be of a purity not less than 99%		—		—		—
	2. Other		1·6%	M E	1·6% —		—
	b) Other:						
	1. Sodium metaborate		7·3%	M E	3·5% —	C1 C2	3·8% —
	2. *di*Sodium tetraborate, such that reduced to the dry anhydrous form it would be of a purity not less than 99%	F S	3·8% —		—	C1 C2	3·8% —
	3. Other		5·4%	M E	1·6% —	C1 C2	3·8% —
	II. Other:						
	a) The following:		8%	M E	1·6% —	C1 C2	6·4% —
	Cadmium borate Cobalt borate Ferric borate Manganic or manganous borate Potassium pentaborate Zinc borate						

1	2	3		4		5	
	b) Sodium borates:						
	1. Sodium metaborate		9·9%	M	3·5%	C1	6·4%
				E	—	C2	—
	2. *di*Sodium tetraborate, such that reduced to the dry anhydrous form it would be of a purity not less than 99%		9·3%	M	2·9%	C1	6·4%
				E	—	C2	—
	3. Other		8%	M	1·6%	C1	6·4%
				E	—	C2	—
	c) Other		11%	M	4·6%	C1	6·4%
				E	—	C2	—
	B. Perborates:						
	I. Calcium perborate	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	II. Sodium perborate	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	III. Other		14·2%	M	4·6%	C1	9·6%
				E	—	C2	—
28.47	**Salts of metallic acids (for example, chromates, permanganates, stannates):**						
	A. Aluminates:						
	I. Cobalt aluminate		12%	M	2·5%	C1	9·6%
				E	—	C2	—
	II. Sodium aluminate	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	III. Other		13·1%	M	3·5%	C1	9·6%
				E	—	C2	—
	B. Chromates, dichromates and perchromates:						
	I. Chromates:						
	a) The following:	F	12·7%	M	2%	C1	10·7%
		S	10%	E	—	C2	—
	Aluminium chromate Caesium chromate Chromium chromates Sodium chromate						
	b) The following:		13·4%	M	2·7%	C1	10·7%
				E	—	C2	—
	Lead chromate; lead chromate, basic Zinc chromate						
	c) Other		14·2%	M	3·5%	C1	10·7%
				E	—	C2	—

1	2	3		4		5	
28.47 (*contd*)	B. II. Other:						
	a) The following:	F	11·9%	M	2%	C1	9·9%
		S	10%	E	—	C2	—
	Cadmium dichromate Caesium dichromate Lead dichromate Potassium dichromate Rubidium dichromate Sodium dichromate						
	b) Other		13·4%	M	3·5%	C1	9·9%
				E	—	C2	—
	C. Manganites, manganates and permanganates:						
	I. The following:	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	Potassium manganate Sodium manganate; sodium permanganate						
	II. Other		13·1%	M	3·5%	C1	9·6%
				E	—	C2	—
	D. Antimonates and molybdates		12·4%	M	3·5%	C1	8·9%
				E	—	C2	—
	E. Zincates and vanadates:						
	I. Cobalt zincate		7·6%	M	2·5%	C1	5·1%
				E	—	C2	—
	II. Sodium zincate		6·7%	M	1·6%	C1	5·1%
				E	—	C2	—
	III. Other		8·6%	M	3·5%	C1	5·1%
				E	—	C2	—
	F. Other:						
	I. The following:	F	9·9%	M	1·6%	C1	8·3%
		S	8%	E	—	C2	—
	Ammonium perrhenate Barium stannate; barium titanate; barium zirconate Calcium stannate; calcium titanate; calcium zirconate Lead zirconate Lithium tungstate Magnesium stannate; magnesium titanate; magnesium zirconate Potassium perrhenate Sodium stannate; sodium titanate Strontium stannate; strontium titanate; strontium zirconate						

1	2	3		4		5	
	II. Lead titanate		10·8%	M E	2·5% —	C1 C2	8·3% —
	III. Zinc tetroxychromate		11%	M E	2·7% —	C1 C2	8·3% —
	IV. Other		11·8%	M E	3·5% —	C1 C2	8·3% —
28.48	**Other salts and peroxysalts of inorganic acids, but not including azides:**						
	A. Salts, double salts or complex salts of selenium or tellurium acids:						
	I. The following:		8%	M E	1·6% —	C1 C2	6·4% —
	Aluminium selenate; aluminium potassium selenate; aluminium telluride Barium selenite Calcium selenate Ferrous selenate Magnesium selenate Sodium hydrogen selenite Strontium selenate Zinc selenite						
	II. Other		9·9%	M E	3·5% —	C1 C2	6·4% —
	B. Other:						
	I. Double or complex phosphates:						
	a) The following:	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	Ammonium zinc phosphate Calcium magnesium phosphate Ferric sodium phosphate						
	b) Ammonium cobalt phosphate...		11·2%	M E	2·5% —	C1 C2	8·9% —
	c) Other		12·4%	M E	3·5% —	C1 C2	8·9% —
	II. Double or complex carbonates:						
	a) Ammonium copper carbonates	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	b) Other		10·5%	M E	3·5% —	C1 C2	7% —

1	2	3		4		5	
28.48 (*contd*)	B. III. Double or complex silicates	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	IV. Other:						
	a) The following:	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	Aluminium sulphamate Ammonium chlorostannite; ammonium cobalt chloride; ammonium cobalt sulphate; ammonium reineckate; ammonium sulphamate; ammonium zinc chloride Caesium iodobismuthate Calcium sodium iodide Cupric or cuprous lead arsenate; cupric or cuprous magnesium sulphate; cupric or cuprous sulphamate; cupric or cuprous zinc chromate Ferric magnesium sulphate Lead sulphamate Lithium potassium sulphate Magnesium potassium chloride; magnesium potassium sulphate Manganese sulphamates Potassium chlorostannate; potassium sodium sulphate; potassium thioantimonate; potassium tetrathionate Sodium sulphamate; sodium thiostannate Peroxysalts of inorganic acids						
	b) Other		12·4%	M E	3·5% —	C1 C2	8·9% —
	VI. Miscellaneous						
28.49	**Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined:**						
	A. Colloidal precious metals:						
	I. Silver		8%	M E	1·6% —	C1 C2	6·4% —
	II. Other		5·4%	M E	1·6% —	C1 C2	3·8% —
	B. Amalgams of precious metals		8%	M E	1·6% —	C1 C2	6·4% —

1	2	3		4		5	
	C. Salts and other compounds, inorganic or organic, of precious metals:						
	I. Of silver:						
	a) Silver chloride and silver sulphide of purity of less than 95%, excluding moisture	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	b) Other		12·2%	M E	4·6% —	C1 C2	7·6% —
	II. Of other precious metals		7·1%	M E	4·6% —	C1 C2	2·5% —
28.50	**Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:**						
	A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges (EURATOM)		—		—		—
	B. Artificial radio-active isotopes and their compounds (EURATOM)		—		—		—
	C. Other		—		—		—
28.51	**Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50:**						
	A. Heavy hydrogen (deuterium) and compounds thereof (including heavy water); mixtures and solutions containing deuterium in which the ratio of the deuterium atoms to the normal hydrogen atoms exceeds 1:5,000 in number (EURATOM)		10%		—	C1 C2	10% —
	B. Other		12·2%	M E	4·6% —	C1 C2	7·6% —
28.52	**Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:**						
	A. Of thorium or of uranium depleted in U 235, whether or not mixed together (EURATOM)		—		—		—
	B. Other...		7·8%	M E	4·6% —	C1 C2	3·2% —

1	2	3		4		5	
28.53	**Liquid air (whether or not rare gases have been removed); compressed air**		6%	M E	1·6% —	C1 C2	4·4% —
28.54	**Hydrogen peroxide (including solid hydrogen peroxide):**						
	A. Solid	F S	13·1% 8%	M E	1·6% —	C1 C2	11·5% —
	B. Other...	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
28.55	**Phosphides:**						
	A. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus		7·2%	M E	1·6% —	C1 C2	5·7% —
	B. Other:						
	I. Calcium phosphide	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	II. Other		12·4%	M E	3·5% —	C1 C2	8·9% —
28.56	**Carbides (for example, silicon carbide, boron carbide, metal carbides):**						
	A. Of silicon	F S	6·8% —		—	C1 C2	6·8% —
	B. Of boron		6%	M E	1·6% —	C1 C2	4·4% —
	C. Of calcium	F S	11·3% —		—	C1 C2	11·3% —
	D. Of aluminium; of chromium; of molybdenum; of tungsten; of vanadium; of tantalum; of titanium:						
	I. Molybdenum carbide		11·1%	M E	3·5% —	C1 C2	7·6% —
	II. Vanadium carbide		12·2%	M E	4·6% —	C1 C2	7·6% —
	III. Other	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	E. Other...		8%	M E	1·6% —	C1 C2	6·4% —

1	2	3		4		5	
28.57	**Hydrides, nitrides and azides, silicides and borides:**						
	A. Hydrides:						
	I. The following:		**6·7%**	M E	1·6% —	C1 C2	5·1% —
	Aluminium lithium hydride Calcium hydride Lithium hydride Niobium hydride Potassium borohydride Sodium hydride; sodium borohydride Tantalum hydride Titanium hydride Zirconium hydride						
	II. Other		**9·7%**	**M** **E**	4·6% —	C1 C2	**5·1%** —
	B. Nitrides:						
	I. The following:		6·7%	M E	1·6% —	C1 C2	**5·1%** —
	Aluminium nitride Boron nitride Titanium nitride						
	II. Manganese nitrides containing not less than 4% by weight of nitrogen in all	**F** **S**	**5·1%** —		—	C1 C2	5·1% —
	III. Other		**9·7%**	M E	4·6% —	C1 C2	5·1% —
	C. Azides:						
	I. Barium azide	**F** **S**	**9·9%** **8%**	M E	1·6% —	C1 C2	8·3% —
	II. Other		**12·9%**	M E	4·6% —	C1 C2	8·3% —
	D. Silicides:						
	I. Calcium silicide	**F** **S**	**7%** —		—	C1 C2	7% —
	II. Other		11·6%	M E	4·6% —	C1 C2	7% —

1	2	3	4	5
28.57 (*contd*)	E. Borides:			
	I. The following:	8%	M 1·6% E —	C1 6·4% C2 —
	Calcium boride Chromium boride Titanium boride Zirconium boride			
	II. Other	11%	M 4·6% E —	C1 6·4% C2 —
28.58	**Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals:**			
	A. Distilled and conductivity water and water of similar purity ...	4·1%	M 1·6% E —	C1 2·5% C2 —
	B. Other:			
	I. The following:	F 9·2% S 8%	M 1·6% E —	C1 7·6% C2 —
	Amalgams Boron phosphate Cyanamide Thiocarbonyl chloride			
	II. Calcium cyanamide	F 7·6% S —	—	C1 7·6% C2 —
	III. Lead cyanamide	10·8%	M 3·2% E —	C1 7·6% C2 —
	IV. Other	11·1%	M 3·5% E —	C1 7·6% C2 —

Chapter 29

Organic Chemicals

Notes

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:
   (*a*) Separate chemically defined organic compounds, whether or not containing impurities;
   (*b*) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
   (*c*) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
   (*d*) Products mentioned in (*a*), (*b*) or (*c*) above dissolved in water;
   (*e*) Products mentioned in (*a*), (*b*) or (*c*) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
   (*f*) The products mentioned in (*a*), (*b*), (*c*), (*d*) or (*e*) above with an added stabiliser necessary for their preservation or transport;
   (*g*) The products mentioned in (*a*), (*b*), (*c*), (*d*), (*e*) or (*f*) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
   (*h*) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover:
   (*a*) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
   (*b*) Ethyl alcohol (heading No. 22.08 or 22.09);
   (*c*) Methane and propane (heading No. 27.11);
   (*d*) The compounds of carbon mentioned in Note 2. of Chapter 28;
   (*e*) Urea (heading No. 31.02 or 31.05 as the case may be);
   (*f*) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
   (*g*) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm^3 (heading No. 36.08);
   (*h*) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
   (*ij*) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.

4. *Unless otherwise stipulated in the subheadings of headings* Nos. 29.03 to 29.05, 29.07 to 29.10, 29.12 to 29.21, *inclusive, and* 29.22 *and* 29.23, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).
   Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

5. (*a*) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.
(*b*) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapers I to VII areable to be classified with the corresponding acid-function compounds.
(*c*) The salts of the esters referred to in paragraph (*a*) or (*b*) above with inorganic bases are to be classified with the corresponding esters.
(*d*) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
(*e*) Halides of carboxylic acids are to be classified with the corresponding acids.

6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.
Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

Additional Note

Within any one heading, derivatives of a chemical compound (or a group of chemical compounds) falling within a subheading are to be classified, unless otherwise stipulated, within that subheading, provided that, in the same series of subheadings, there exists no final subheading "other" (with no additional text). If such a subheading exists, the derivatives in question shall be classified under that final subheading "other".

Special Note applying to subheadings only

1. Throughout this Schedule where there is any reference to an organic compound which has a normal isomer, that reference shall be taken to include only the normal isomer, unless the contrary intention appears.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
	I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives						
29.01	**Hydrocarbons:**						
	A. Acyclic:						
	I. For use as power or heating fuels:						
	a) Butane; ethane; ethylene	F S	15·6% 8%	M E	1·6% —	C1 C2	14% —
	b) Other:						
	1. Hydrocarbon oil	F S	14% —		—	C1 C2	14% —
	2. Other		18·6%	M E	4·6% —	C1 C2	14% —
	II. For other purposes:						
	a) Butane; ethane; ethylene		1·6%	M E	1·6% —		—
	b) Buta-1,2-diene; buta-1,3-diene		3·2%	M E	3·2% —		—
	c) Other:						
	1. Hydrocarbon oil		—		—		—

1	2	3	4	5
29.01 (*contd*)	A. II. c) 2. Other	4·6%	M 4·6% E —	—
	B. Cyclanes and cyclenes:			
	I. Azulenes: a) Hydrocarbon oil	F 10·2% S —	—	C1 10·2% C2 —
	b) Other	14·8%	M 4·6% E —	C1 10·2% C2 —
	II. Other:			
	a) For use as power or heating fuels	F 14% S —	—	C1 14% C2 —
	b) For other purposes: 1. Hydrocarbon oil	—	—	—
	2. Other	4·6%	M 4·6% E —	—
	C. Cycloterpenes:			
	I. Pinenes, camphene and dipentene: a) Hydrocarbon oil	F 7·6% S —	—	C1 7·6% C2 —
	b) Other	12·2%	M 4·6% E —	C1 7·6% C2 —

1	2	3		4		5	
	II. Other:						
	a) Hydrocarbon oil	F	8·9%		—	C1	8·9%
		S	—			C2	—
	b) Other		13·5%	M	4·6%	C1	8·9%
				E	—	C2	—
	D. Aromatic:						
	I. Benzene, toluene and xylenes:						
	a) For use as power or heating fuels	F	12·8%		—	C1	12·8%
		S	—			C2	—
	b) For other purposes		—		—		—
	II. Styrene and ethylbenzene:						
	a) Styrene monomer		6·7%	M	1·6%	C1	5·1%
				E	—	C2	—
	b) Other hydrocarbon oil	F	5·1%		—	C1	5·1%
		S	—			C2	—
	III. *iso*Propylbenzene (cumene)	F	6·4%		—	C1	6·4%
		S	—			C2	—
	IV. Naphthalene and anthracene		1·6%	M	1·6%		—
				E	—		

1	2	3	4	5
29.01 *(contd)*	D. V. Biphenyl and terphenyls	14·2%	M 4·6% E —	C1 9·6% C2 —
	VI. Other:			
	a) Phenanthrene	F 9·9% S 8%	M 1·6% E —	C1 8·3% C2 —
	b) Other: 1. Hydrocarbon oil	F 8·3% S —	—	C1 8·3% C2 —
	2. Other	12·9%	M 4·6% E —	C1 8·3% C2 —
29.02	**Halogenated derivatives of hydrocarbons:**			
	A. Halogenated derivatives of acyclic hydrocarbons:			
	I. Fluorides and polyfluorides...	16·1%	M 4·6% E —	C1 11·5% C2 —
	II. Chlorides and polychlorides:			
	a) Saturated:			
	1. Chloromethane and chloroethane	16·1%	M 4·6% E —	C1 11·5% C2 —
	2. Other	14·8%	M 4·6% E —	C1 10·2% C2 —

1	2	3	4		5	
	b) Unsaturated	16·7%	M E	4·6% —	C1 C2	12·1% —
	III. Bromides and polybromides	19·3%	M E	4·6% —	C1 C2	14·7% —
	IV. Iodides and polyiodides	18·6%	M E	4·6% —	C1 C2	14% —
	V. Mixed derivatives	15·4%	M E	4·6% —	C1 C2	10·8% —
	B. Halogenated derivatives of cyclanes, cyclenes and cycloterpenes	15·4%	M E	4·6% —	C1 C2	10·8% —
	C. Halogenated derivatives of aromatic hydrocarbons	16·1%	M E	4·6% —	C1 C2	11·5% —
29.03	**Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:** A. Sulphonated derivatives	14·8%	M E	4·6% —	C1 C2	10·2% —
	B. Nitrated and nitrosated derivatives: I. Trinitrotoluenes and dinitronaphthalenes	11%	M E	4·6% —	C1 C2	6·4% —
	II. Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	C. Mixed derivatives: I. Sulphohalogenated derivatives	13·5%	M E	4·6% —	C1 C2	8·9% —
	II. Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives					
29.04	**Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:** A. Saturated monohydric alcohols:					

1	2	3	4	5
29.04 (*contd*)	A. I. Methanol (methyl alcohol):			
	a) Synthetic...	15·3%	M 3·8% E —	C1 11·5% C2 —
	b) Other	F 13·1% S 8%	M 1·6% E —	C1 11·5% C2 —
	II. Propyl and *iso*propyl alcohols	14·2%	M 4·6% E —	C1 9·6% C2 —
	III. Butyl alcohols:			
	a) *tert*Butyl alcohol	9·7%	M 4·6% E —	C1 5·1% C2 —
	b) Other butyl alcohols	13·5%	M 4·6% E —	C1 8·9% C2 —
	IV. Pentyl alcohols (amyl alcohols)	17·4%	M 4·6% E —	C1 12·8% C2 —
	V. Other	17·2%	M 4·6% E —	C1 12·6% C2 —
	B. Unsaturated monohydric alcohols:			
	I. Allyl alcohol	13·5%	M 4·6% E —	C1 8·9% C2 —
	II. Other	14·2%	M 4·6% E —	C1 9·6% C2 —
	C. Polyhydric alcohols:			
	I. Diols, triols and tetraols	17·7%	M 4·6% E —	C1 13·1% C2 —
	II. Mannitol	14·2%	M 4·6% E 6·4%	C1 9·6% C2 —
	III. Sorbitol:			
	a) In aqueous solution:			
	1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	14·2%	M 4·6% E 4·8%	C1 9·6% C2 —
	2. Other	11·8%	M 4·6% E 4·8%	C1 7·2% C2 —
	b) Other:			
	1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	14·2%	M 4·6% E 4·8%	C1 9·6% C2 —
	2. Other	11·8%	M 4·6% E 4·8%	C1 7·2% C2 —

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	IV. Other polyhydric alcohols	13·5%	M 4·6% E —	C1 8·9% C2 —
	V. Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols	16·1%	M 4·6% E —	C1 11·5% C2 —
29.05	**Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:**			
	A. Cyclanic, cyclenic and cycloterpenic:			
	I. Cyclohexanol, methyl- and dimethylcyclohexanols ...	17·4%	M 4·6% E —	C1 12·8% C2 —
	II. Menthol:			
	a) Menthol, not containing more than 10% by weight of isomers of menthol other than (–)-menthol	F 7% S —	—	C1 7% C2 —
	b) Other	11·6%	M 4·6% E —	C1 7% C2 —
	III. Sterols and inositols	13·5%	M 4·6% E —	C1 8·9% C2 —
	IV. Other	14·8%	M 4·6% E —	C1 10·2% C2 —
	B. Aromatic:			
	I. Cinnamyl alcohol	12·9%	M 4·6% E —	C1 8·3% C2 —
	II. Other	15·4%	M 4·6% E —	C1 10·8% C2 —
	III. Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
29.06	**Phenols and phenol-alcohols:**			
	A. Monophenols:			
	I. Phenol and its salts:			
	a) Phenol, other than synthetic or pharmaceutical quality	4·1%	M 1·6% E —	C1 2·5% C2 —
	b) Other	7·1%	M 4·6% E —	C1 2·5% C2 —
	II. Cresols, xylenols, and their salts:			
	a) Cresol, mixed isomers	3·5%	M 1·6% E —	C1 1·9% C2 —
	b) Other	6·5%	M 4·6% E —	C1 1·9% C2 —

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29.06 (*contd*)	A. III. Naphthols and their salts	16·1%	M E	4·6% —	C1 C2	11·5% —
	IV. Other	15·4%	M E	4·6% —	C1 C2	10·8% —
	B. Polyphenols:					
	I. Resorcinol and its salts	15·4%	M E	4·6% —	C1 C2	10·8% —
	II. Hydroquinone (quinol)	16·1%	M E	4·6% —	C1 C2	11·5% —
	III. Dihydroxynaphthalenes and their salts	15·4%	M E	4·6% —	C1 C2	10·8% —
	IV. 2,2-Bis-(4-hydroxyphenyl)propane	11·1%	M E	3·5% —	C1 C2	7·6% —
	V. Other	14·2%	M E	4·6% —	C1 C2	9·6% —
	C. Phenol-alcohols	16·1%	M E	4·6% —	C1 C2	11·5% —
29.07	**Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:**					
	A. Halogenated derivatives	14·2%	M E	4·6% —	C1 C2	9·6% —
	B. Sulphonated derivatives	16·1%	M E	4·6% —	C1 C2	11·5% —
	C. Nitrated and nitrosated derivatives:					
	I. Trinitrophenol (picric acid); lead trinitroresorcinoxide; trinitroxylenols and their salts	11%	M E	4·6% —	C1 C2	6·4% —
	II. Dinitrocresols; trinitro-*m*-cresol	14·8%	M E	4·6% —	C1 C2	10·2% —
	III. Other	16·1%	M E	4·6% —	C1 C2	11·5% —
	D. Mixed derivatives	16·1%	M E	4·6% —	C1 C2	11·5% —
	IV. Ethers, alcohol peroxides, ether peroxides, epoxides with a three or four member ring, acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives					

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29.08	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**					
	A. Ethers:					
	I. Acyclic:					
	a) Diethyl ether and dichlorodiethyl ethers:					
	1. Diethyl ether	19·6%	M E	5·6% —	C1 C2	14% —
	2. Other	18·6%	M E	4·6% —	C1 C2	14% —
	b) Other	15·4%	M E	4·6% —	C1 C2	10·8% —
	II. Cyclanic, cyclenic and cycloterpenic	15·4%	M E	4·6% —	C1 C2	10·8% —
	III. Aromatic:					
	a) 4-*tert* Butyl-3-methoxy-1-methyl-2,6-dinitrobenzene (musk ambrette)	12·9%	M E	4·6% —	C1 C2	8·3% —
	b) Diphenyl ether	15·4%	M E	4·6% —	C1 C2	10·8% —
	c) Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	B. Ether-alcohols:					
	I. Acyclic	17·4%	M E	4·6% —	C1 C2	12·8% —
	II. Cyclic	13·5%	M E	4·6% —	C1 C2	8·9% —
	C. Ether-phenols and ether-alcohol-phenols:					
	I. Guaiacol; potassium guaiacolsulphonate	16·7%	M E	4·6% —	C1 C2	12·1% —
	II. Other	14·2%	M E	4·6% —	C1 C2	9·6% —
	D. Alcohol peroxides and ether peroxides	13·5%	M E	4·6% —	C1 C2	8·9% —
29.09	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	17·2%	M E	4·6% —	C1 C2	12·6% —

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29.10	**Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**					
	A. Piperonyl butoxide	12·9%	M E	4·6% —	C1 C2	8·3% —
	B. Other...	16·1%	M E	4·6% †	C1 C2	11·5% —
	V. Aldehyde-function compounds					
29.11	**Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde:**					
	A. Acyclic aldehydes:					
	I. Methanal (formaldehyde)	16·1%	M E	4·6% —	C1 C2	11·5% —
	II. Ethanal (acetaldehyde)	19·9%	M E	4·6% —	C1 C2	15·3% —
	III. Butanal (butyraldehyde)	16·7%	M E	4·6% —	C1 C2	12·1% —
	IV. Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	B. Cyclanic, cyclenic and cycloterpenic aldehydes	13·5%	M E	4·6% —	C1 C2	8·9% —
	C. Aromatic aldehydes:					
	I. Cinnamaldehyde	16·1%	M E	4·6% —	C1 C2	11·5% —
	II. Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	D. Aldehyde-alcohols	14·8%	M E	4·6% —	C1 C2	10·2% —
	E. Aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes:					
	I. 4-Hydroxy-3-methoxybenzaldehyde (vanillin) and 3-ethoxy-4-hydroxybenzaldehyde (ethylvanillin)	17·4%	M E	4·6% —	C1 C2	12·8% —
	II. Other	14·2%	M E	4·6% —	C1 C2	9·6% —
	F. Cyclic polymers of aldehydes:					
	I. Trioxan	16·1%	M E	4·6% —	C1 C2	11·5% —

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	II. Other		15·4%	M E	4·6% —	C1 C2	10·8% —
	G. Paraformaldehyde		16·1%	M E	4·6% —	C1 C2	11·5% —
29.12	**Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11**		14·8%	M E	4·6% —	C1 C2	10·2% —
	VI. Ketone-function compounds and quinone-function compounds						
29.13	**Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**						
	A. Acyclic ketones:						
	I. Monoketones:						
	a) Acetone		12·4%	M E	3·5% —	C1 C2	8·9% —
	b) Other		13·5%	M E	4·6% —	C1 C2	8·9% —
	II. Polyketones		12·2%	M E	4·6% —	C1 C2	7·6% —
	B. Cyclanic, cyclenic and cycloterpenic ketones:						
	I. Camphor:						
	a) Natural crude	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	b) Other (natural refined and synthetic)	F S	11·8% 8%	M E	1·6% —	C1 C2	10·2% —
	II. Other		14·2%	M E	4·6% —	C1 C2	9·6% —
	C. Aromatic ketones:						
	I. Methyl naphthyl ketones (acetonaphthones)		13·5%	M E	4·6% —	C1 C2	8·9% —
	II. Benzylideneacetone		15·4%	M E	4·6% —	C1 C2	10·8% —
	III. Other		16·1%	M E	4·6% —	C1 C2	11·5% —
	D. Ketone-alcohols and ketone-aldehydes:						
	I. Acyclic, cyclanic, cyclenic and cycloterpenic		13·5%	M E	4·6% —	C1 C2	8·9% —
	II. Aromatic		16·1%	M E	4·6% —	C1 C2	11·5% —

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29.13 (*contd*)	E. Ketone-phenols and other single or complex oxygen-function ketones		16·1%	M E	4·6% —	C1 C2	11·5% —
	F. Quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function quinones		15·4%	M E	4·6% —	C1 C2	10·8% —
	G. Halogenated, sulphonated, nitrated or nitrosated derivatives:						
	I. Musk ketone		13·5%	M E	4·6% —	C1 C2	8·9% —
	II. Other		14·8%	M E	4·6% —	C1 C2	10·2% —
	VII. Carboxylic acids, and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives						
29.14	**Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**						
	A. Saturated acyclic monocarboxylic acids:						
	I. Formic acid and its salts and esters		16·7%	M E	4·6% †	C1 C2	12·1% —
	II. Acetic acid and its salts and esters:						
	a) Acetic acid		18%	M E	4·6% —	C1 C2	13·4% —
	b) Salts of acetic acid:						
	1. Pyrolignites (for example, of calcium)		11%	M E	4·6% —	C1 C2	6·4% —
	2. Sodium acetate	F S	13·7% 8%	M E	1·6% —	C1 C2	12·1% —
	3. Cobalt acetate		13·5%	M E	4·6% —	C1 C2	8·9% —
	4. Other:						
	aa) Lead acetate; lead acetate, basic		14·3%	M E	3·5% —	C1 C2	10·8% —
	bb) Chromic or chromous acetate	F S	12·4% 8%	M E	1·6% —	C1 C2	10·8% —
	cc) Cupric or cuprous acetate; copper acetates, basic	F S	12·4% 8%	M E	1·6% —	C1 C2	10·8% —

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	dd) Ferric or ferrous acetate	F S	12·4% 8%	M E	1·6% —	C1 C2	10·8% —
	ee) Other		15·4%	M E	4·6% —	C1 C2	10·8% —
	c) Esters of acetic acid: 1. Ethyl, vinyl, propyl and *iso*propyl acetates: aa) Ethyl acetate		17·8%	M E	5% —	C1 C2	12·8% —
	bb) Other		17·4%	M E	4·6% —	C1 C2	12·8% —
	2. Methyl, butyl, *iso*butyl, pentyl (amyl), *iso*pentyl (*iso*amyl) and glycerol acetates		16·7%	M E	4·6% —	C1 C2	12·1% —
	3. *p*-Tolyl, phenylpropyl, benzyl, rhodinyl, santalyl and phenylethane-1,2-diol acetates		12·9%	M E	4.6% —	C1 C2	8·3% —
	4. Other		15·4%	M E	4·6% †	C1 C2	10·8% —
	III. Acetic anhydride		17·4%	M E	4·6% —	C1 C2	12·8% —
	IV. Halides of acetic acid		16·1%	M E	4·6% —	C1 C2	11·5% —
	V. Bromoacetic acids and their salts and esters		19·3%	M E	4·6% †	C1 C2	14·7% —
	VI. Propionic acid and its salts and esters: a) Propionic acid		10·5%	M E	3·5% —	C1 C2	7% —
	b) Other		11·6%	M E	4·6% †	C1 C2	7% —
	VII. Butyric acids and their salts and esters: a) Ethyl butyrate; ethyl *iso*butyrate		15·2%	M E	5·6% —	C1 C2	9·6% —
	b) Other		14·2%	M E	4·6% †	C1 C2	9·6% —
	VIII. Valeric acids and their salts and esters		12·9%	M E	4·6% †	C1 C2	8·3% —
	IX. Palmitic acid and its salts and esters: a) Palmitic acid		11·6%	M E	4·6% —	C1 C2	7% —
	b) Salts and esters of palmitic acid		14·8%	M E	4·6% †	C1 C2	10·2% —

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29.14 (*contd*)	A. X. Stearic acid and its salts and esters:							
	a) Stearic acid		12·2%		M	4·6%	C1	7·6%
					E	—	C2	—
	b) Salts and esters of stearic acid:							
	1. Zinc and magnesium stearates		12·9%		M	4·6%	C1	8·3%
					E	—	C2	—
	2. Other		14·2%		M	4·6%	C1	9·6%
					E	†	C2	—
	XI. Other:							
	a) 2-Ethylbutyric acid	F	11·8%		M	1·6%	C1	10·2%
		S	8%		E	—	C2	—
	b) Other		14·8%		M	4·6%	C1	10·2%
					E	†	C2	—
	B. Unsaturated acyclic monocarboxylic acids:							
	I. Methacrylic acid and its salts and esters		15·4%		M	4·6%	C1	10·8%
					E	†	C2	—
	II. Undecenoic acids and their salts and esters:							
	a) Undecenoic acids		12·9%		M	4·6%	C1	8·3%
					E	—	C2	—
	b) Salts and esters of undecenoic acids		14·8%		M	4·6%	C1	10·2%
					E	†	C2	—
	III. Oleic acid and its salts and esters:							
	a) Oleic acid		12·2%		M	4·6%	C1	7·6%
					E	—	C2	—
	b) Salts and esters of oleic acid		14·8%		M	4·6%	C1	10·2%
					E	†	C2	—
	IV. Other:							
	a) Sorbic acid and acrylic acid		11·1%		M	3·5%	C1	7·6%
					E	—	C2	—
	b) Other		14·2%		M	4·6%	C1	9·6%
					E	†	C2	—
	C. Cyclanic, cyclenic and cycloterpenic monocarboxylic acids ...		15·4%		M	4·6%	C1	10·8%
					E	—	C2	—
	D. Aromatic monocarboxylic acids:							
	I. Benzoic acid and its salts and esters		15·4%		M	4·6%	C1	10·8%
					E	—	C2	—
	II. Benzoyl chloride		16·1%		M	4·6%	C1	11·5%
					E	—	C2	—
	III. Phenylacetic acid and its salts and esters		16·7%		M	4·6%	C1	12·1%
					E	—	C2	—
	IV. Other		14·8%		M	4·6%	C1	10·2%
					E	—	C2	—

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29.15	**Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**			
	A. Acyclic polycarboxylic acids:			
	I. Oxalic acid and its salts and esters	16·7%	M 4·6% E —	C1 12·1% C2 —
	II. Malonic and adipic acids and their salts and esters ...	15·4%	M 4·6% E —	C1 10·8% C2 —
	III. Maleic anhydride	14·2%	M 4·6% E —	C1 9·6% C2 —
	IV. Azelaic and sebacic acids and their salts and esters:			
	a) Azelaic acid and sebacic acid	12·2%	M 4·6% E —	C1 7·6% C2 —
	b) Salts and esters of azelaic and sebacic acids... ...	14·8%	M 4·6% E —	C1 10·2% C2 —
	V. Other	12·9%	M 4·6% E —	C1 8·3% C2 —
	B. Cyclanic, cyclenic and cycloterpenic polycarboxylic acids ...	13·5%	M 4·6% E —	C1 8·9% C2 —
	C. Aromatic polycarboxylic acids:			
	I. Phthalic anhydride	16·1%	M 4·6% E —	C1 11·5% C2 —
	II. Terephthalic acid and its salts and esters	13·5%	M 4·6% E —	C1 8·9% C2 —
	III. Other	16·1%	M 4·6% E —	C1 11·5% C2 —
29.16	**Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**			
	A. Carboxylic acids with alcohol function:			
	I. Lactic acid and its salts and esters	15·4%	M 4·6% E —	C1 10·8% C2 —
	II. Malic acid and its salts and esters	14·2%	M 4·6% E —	C1 9·6% C2 —
	III. Tartaric acid and its salts and esters:			
	a) Crude calcium tartrate	F 5·7% S —	—	C1 5·7% C2 —
	b) Other:			
	1. Calcium tartrate	F 11·5% S —	—	C1 11·5% C2 —

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29.16 (*contd*)	A. III. b) 2. Antimony barium tartrate; antimony potassium tartrate; antimony strontium tartrate; antimony tartrate	F S	13·1% 8%	M E	1·6% —	C1 C2	11·5% —
	3. Potassium hydrogen tartrate	F S	13·1% 8%	M E	1·6% —	C1 C2	11·5% —
	4. (+)-Tartaric acid	F S	13·1% 8%	M E	1·6% —	C1 C2	11·5% —
	5. Other		16·1%	M E	4·6% —	C1 C2	11·5% —
	IV. Citric acid and its salts and esters:						
	a) Citric acid	F S	13·7% 8%	M E	1·6% —	C1 C2	12·1% —
	b) Crude calcium citrate		9%	M E	4·6% —	C1 C2	4·4% —
	c) Other:						
	1. Aluminium ammonium citrate	F S	14·4% 8%	M E	1·6% —	C1 C2	12·8% —
	2. Potassium dihydrogen citrate; *di*potassium hydrogen citrate	F S	14·4% 8%	M E	1·6% —	C1 C2	12·8% —
	3. Other		17·4%	M E	4·6% —	C1 C2	12·8% —
	V. Gluconic acid and its salts and esters:						
	a) Calcium gluconate		18·4%	M E	3·8% —	C1 C2	14·7% —
	b) Other		19·3%	M E	4·6% —	C1 C2	14·7% —
	VI. Phenylglycolic acid (mandelic acid) and its salts and esters		17·4%	M E	4·6% —	C1 C2	12·8% —
	VII. Cholic and deoxycholic acids and their salts and esters ...		12·9%	M E	4·6% —	C1 C2	8·3% —
	VIII. Other:						
	a) Acyclic		14·2%	M E	4·6% †	C1 C2	9·6% —
	b) Cyclic		16·1%	M E	4·6% —	C1 C2	11·5% —
	B. Carboxylic acids with phenol function:						
	I. Salicylic and acetylsalicylic acids and their salts and esters:						
	a) Salicylic acid		18%	M E	4·6% —	C1 C2	13·4% —

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	b) Salts of salicylic acid	16·7%	M E	4·6% —	C1 C2	12·1% —
	c) Esters of salicylic acid:					
	1. Methyl salicylate and phenyl salicylate (salol)	18·6%	M E	4·6% —	C1 C2	14% —
	2. Other	16·1%	M E	4·6% —	C1 C2	11·5% —
	d) Acetylsalicylic acid and its salts and esters	18%	M E	4·6% —	C1 C2	13·4% —
	II. Sulphosalicylic acids and their salts and esters	16·1%	M E	4·6% —	C1 C2	11·5% —
	III. 4-Hydroxybenzoic acid and its salts and esters:					
	a) Methyl, ethyl and propyl 4-hydroxybenzoate ...	13·7%	M E	3·5% —	C1 C2	10·2% —
	b) Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	IV. Gallic acid (3,4,5-trihydroxybenzoic acid) and its salts and esters:					
	a) Gallic acid (3,4,5-trihydroxybenzoic acid)	13·5%	M E	4·6% —	C1 C2	8·9% —
	b) Salts and esters of gallic acid (3,4,5-trihydroxy-benzoic acid)	15·4%	M E	4·6% —	C1 C2	10·8% —
	V. Hydroxynaphthoic acids and their salts and esters ...	16·1%	M E	4·6% —	C1 C2	11·5% —
	VI. Other	15·4%	M E	4·6% —	C1 C2	10·8% —
	C. Carboxylic acids with aldehyde or ketone function:					
	I. Dehydrocholic acid (3,7,12-trioxo-5-beta-cholanic acid) and its salts	12·9%	M E	4·6% —	C1 C2	8·3% —
	II. Ethyl acetoacetate and its salts	17·4%	M E	4·6% —	C1 C2	12·8% —
	III. Other	15·4%	M E	4·6% —	C1 C2	10·8% —
	D. Other single or complex oxygen-function carboxylic acids ...	15·4%	M E	4·6% —	C1 C2	10·8% —
	VIII. Inorganic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives					
29.17	**Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	16·1%	M E	4·6% —	C1 C2	11·5% —

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29.18	**Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**					
	A. Ethane-1,2-diol dinitrate (ethylene glycol dinitrate), mannitol hexanitrate, glycerol trinitrate and pentaerythritol tetranitrate (penthrite)	14·2%	M E	4·6% —	C1 C2	9·6% —
	B. 3-Oxapentane-1,5-diol dinitrate (digol dinitrate)	14·2%	M E	4·6% —	C1 C2	9·6% —
	C. Other...	15·4%	M E	4·6% —	C1 C2	10·8% —
29.19	**Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**					
	A. Inositol hexaphosphoric acid (phytic acid), inositol hexaphosphates (phytates) and lactophosphates	14·2%	M E	4·6% —	C1 C2	9·6% —
	B. Tributyl phosphates, triphenyl phosphate, tritolyl phosphates, trixylyl phosphates and trichloroethyl phosphates	13·5%	M E	4·6% —	C1 C2	8·9% —
	C. Other...	15·4%	M E	4·6% —	C1 C2	10·8% —
29.20	**Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	16·1%	M E	4·6% —	C1 C2	11·5% —
29.21	**Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	15·4%	M E	4·6% —	C1 C2	10·8% —
	IX. Nitrogen-function compounds					
29.22	**Amine-function compounds:**					
	A. Acyclic monoamines:					
	I. Methylamine and di- and trimethylamine, and their salts	14·8%	M E	4·6% —	C1 C2	10·2% —
	II. Diethylamine and its salts	11·6%	M E	4·6% —	C1 C2	7% —
	III. Other	13·5%	M E	4·6% —	C1 C2	8·9% —
	B. Acyclic polyamines:					
	I. Hexamethylenediamine and its salts	14·8%	M E	4·6% —	C1 C2	10·2% —

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	II. Other	12·2%	M E	4·6% —	C1 C2	7·6% —
	C. Cyclanic, cyclenic and cycloterpenic mono- and polyamines: I. Cyclohexylamine and dimethylcyclohexylamine, and their salts	12·9%	M E	4·6% —	C1 C2	8·3% —
	II. Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	D. Aromatic monoamines: I. Aniline and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	14·8%	M E	4·6% —	C1 C2	10·2% —
	II. *N*-Methyl, *N*-2,4,6-tetranitroaniline (tetryl)	9·7%	M E	4·6% —	C1 C2	5·1% —
	III. Toluidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	14·8%	M E	4·6% —	C1 C2	10·2% —
	IV. Xylidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	14·2%	M E	4·6% —	C1 C2	9·6% —
	V. Diphenylamine and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts: a) 2,2′,4,4′,6,6′-Hexanitrodiphenylamine (hexyl) ...	9·7%	M E	4·6% —	C1 C2	5·1% —
	b) Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	VI. 1-Naphthylamine and 2-naphthylamine and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts: a) 2-Naphthylamine and its salts	13·5%	M E	4·6% —	C1 C2	8·9% —
	b) Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	VII. Other	14·8%	M E	4·6% —	C1 C2	10·2% —
	E. Aromatic polyamines: I. Phenylenediamines and diaminotoluenes, and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	13·5%	M E	4·6% —	C1 C2	8·9% —
	II. Other	14·8%	M E	4·6% —	C1 C2	10·2% —

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29.23	**Single or complex oxygen-function amino-compounds:**			
	A. Amino-alcohols and their ethers and esters:			
	I. Ethanolamine and its salts	13·5%	M 4·6% E —	C1 8·9% C2 —
	II. Other:			
	a) Triethanolamine	13·7%	M 3·5% E —	C1 10·2% C2 —
	b) Other	14·8%	M 4·6% E —	C1 10·2% C2 —
	B. Amino-naphthols and other amino-phenols; amino-arylethers; amino-arylesters:			
	I. Anisidines, dianisidines, phenetidines, and their salts ...	16·1%	M 4·6% E —	C1 11·5% C2 —
	II. Other	14·8%	M 4·6% E —	C1 10·2% C2 —
	C. Amino-aldehydes; amino-ketones; amino-quinones	14·8%	M 4·6% E —	C1 10·2% C2 —
	D. Amino-acids:			
	I. Lysine and its esters, and their salts	12·9%	M 4·6% E —	C1 8·3% C2 —
	II. Sarcosine and its salts	14·2%	M 4·6% E —	C1 9·6% C2 —
	III. Glutamic acid and its salts:			
	a) Aluminium glutamate	F 16·8% S 8%	M 1·6% E —	C1 15·2% C2 —
	b) Glutamic acid hydrochloride	F 16·8% S 8%	M 1·6% E —	C1 15·2% C2 —
	c) Sodium hydrogen glutamate	15·2%	—	C1 15·2% C2 —
	d) Other	19·8%	M 4·6% E —	C1 15·2% C2 —
	IV. Glycine	12·4%	M 3·5% E —	C1 8·9% C2 —
	V. Other	15·4%	M 4·6% E —	C1 10·8% C2 —
	E. Amino-alcohol-phenols; amino-acid-phenols; other single or complex oxygen-function amino-compounds	15·4%	M 4·6% E —	C1 10·8% C2 —

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29.24	**Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins:**						
	A. Lecithins and other phosphoaminolipins	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	B. Other		15·4%	M E	4·6% —	C1 C2	10·8% —
29.25	**Carboxyamide-function compounds; amide-function compounds of carbonic acid:**						
	A. Acyclic amides:						
	I. Asparagine and its salts:						
	a) Asparagine		13·5%	M E	4·6% —	C1 C2	8·9% —
	b) Asparagine salts		15·4%	M E	4·6% —	C1 C2	10·8% —
	II. Other		16·1%	M E	4·6% —	C1 C2	11·5% —
	B. Cyclic amides:						
	I. Ureines:						
	a) 4-Ethoxyphenylurea (dulcin)		12·2%	M E	4·6% —	C1 C2	7·6% —
	b) Other		14·2%	M E	4·6% —	C1 C2	9·6% —
	II. Ureides:						
	a) 5-Ethyl-5-phenylbarbituric acid (phenobarbital) and its salts		18·6%	M E	4·6% —	C1 C2	14% —
	b) 5,5-Diethylbarbituric acid (barbital) and its salts ...		16·7%	M E	4·6% —	C1 C2	12·1% —
	c) Other		15·4%	M E	4·6% —	C1 C2	10·8% —
	III. Other cyclic amides:						
	a) Diethylaminoacet-2′,6′-xylidide (lidocaine)		14·2%	M E	4·6% —	C1 C2	9·6% —
	b) Other		15·4%	M E	4·6% —	C1 C2	10·8% —
29.26	**Carboxyimide-function compounds (including ortho-benzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):**						
	A. Imides:						
	I. ortho-Benzoicsulphimide (saccharin) and its salts		14·2%	M E	4·6% —	C1 C2	9·6% —

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29.26 (*contd*)	A. II. Other	15·4%	M 4·6% E —	C1 10·8% C2 —
	B. Imines:			
	I. Aldimines	16·1%	M 4·6% E —	C1 11·5% C2 —
	II. Other imines:			
	a) Hexamethylenetetramine	16·1%	M 4·6% E —	C1 11·5% C2 —
	b) Trimethylenetrinitramine (hexogen)	11·6%	M 4·6% E —	C1 7% C2 —
	c) Other	15·4%	M 4·6% E —	C1 10·8% C2 —
29.27	**Nitrile-function compounds:**			
	A. Dicyandiamide	F 12·1% S —	—	C1 12·1% C2 —
	B. Other...	16·7%	M 4·6% E —	C1 12·1% C2 —
29.28	**Diazo-, azo- and azoxy-compounds**	14·8%	M 4·6% E —	C1 10·2% C2 —
29.29	**Organic derivatives of hydrazine or of hydroxylamine**	15·4%	M 4·6% E —	C1 10·8% C2 —
29.30	**Compounds with other nitrogen-functions**	15·4%	M 4·6% E —	C1 10·8% C2 —
	X. Organo-inorganic compounds and heterocyclic compounds			
29.31	**Organo-sulphur compounds:**			
	A. Xanthates	13·5%	M 4·6% E —	C1 8·9% C2 —
	B. Other...	16·1%	M 4·6% E —	C1 11·5% C2 —
29.32	**Organo-arsenic compounds**	15·4%	M 4·6% E —	C1 10·8% C2 —
29.33	**Organo-mercury compounds**	15·4%	M 4·6% E —	C1 10·8% C2 —

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29.34	**Other organo-inorganic compounds:**					
	A. Tetraethyl-lead	17·4%	M E	4·6% —	C1 C2	12·8% —
	B. Other...	16·1%	M E	4·6% —	C1 C2	11·5% —
29.35	**Heterocyclic compounds; nucleic acids:**					
	A. Furfuraldehyde (furfural, furfurol) and benzofuran (coumarone)	13·3%	M E	4·4% —	C1 C2	8·9% —
	B. Furfuryl and tetrahydrofurfuryl alcohols	15·2%	M E	4·4% —	C1 C2	10·8% —
	C. Thiophen	13·3%	M E	4·4% —	C1 C2	8·9% —
	D. Pyridine and its salts	10·8%	M E	4·4% —	C1 C2	6·4% —
	E. Indole and betamethylindole (skatole) and their salts	12%	M E	4·4% —	C1 C2	7·6% —
	F. Esters of pyridine-*beta*-carboxylic (nicotinic) acid; diethylamide of nicotinic acid (nikethamide) and its salts	13·3%	M E	4·4% —	C1 C2	8·9% —
	G. Quinoline and its salts	15·2%	M E	4·4% —	C1 C2	10·8% —
	H. 2,3–Dimethyl–1–phenyl–5–pyrazolone (phenazone) and 4–dimethylamino–2,3–dimethyl–1–phenyl–5–pyrazolone (amidopyrin), and their derivatives:					
	I. 2, 3–Dimethyl–1–phenyl–4–*iso*propyl–5–pyrazolone (propyphenazone)	12·7%	M E	4·4% —	C1 C2	8·3% —
	II. Other:					
	a) 4-Dimethylamino-2, 3-dimethyl-1-phenyl-5-pyrazolone (amidopyrin)	F 15·6% S 8%	M E	1·6% —	C1 C2	14% —
	b) Other	18·4%	M E	4·4% —	C1 C2	14% —
	IJ. Nucleic acids and their salts:					
	I. Nucleic acids	F 13·1% S 8%	M E	1·6% —	C1 C2	11·5% —
	II. Salts of nucleic acids	15·9%	M E	4·4% —	C1 C2	11·5% —
	K. 3–Picoline	12%	M E	4·4% —	C1 C2	7·6% —

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29.35 (*contd*)	L. Di(benzothiazol–2–yl) disulphide; mercaptobenzimidazole; mercaptobenzothiazole and its salts	15·9%	M E	4·4% —	C1 C2	11·5% —
	M. Santonin	8%	M E	1·6% —	C1 C2	6·4% —
	N. Coumarin, methylcoumarin and ethylcoumarin	15·9%	M E	4·4% —	C1 C2	11·5% —
	O. Phenolphthalein	15·9%	M E	4·4% —	C1 C2	11·5% —
	P. 1–Methyl–4–(*N*–phenyl–2–thenylamino) piperidine (thenalidine) and its tartrates and maleates; 10–[2–(1–Methyl–2–piperidyl) ethyl]–2–methylthiophenothiazine (thioridazine) and its salts; 4–(3–Hydroxyphenyl)–1–methyl–4–propionylpiperidine hydrochloride (ketobemidone hydrochloride); 2–(1–Naphthylmethyl)–2–imidazoline hydrochloride (naphazoline hydrochloride) and 2-(1-napthylmethyl)-2-imidazoline nitrate (naphazoline nitrate); 2–[*N*–(3–Hydroxyphenyl)–*p*–toluidinomethyl]–2–imidazoline (phentolamine); 4–Butyl–1,2–diphenylpyrazolidine–3,5–dione (phenylbutazone); 5–(3–Dimethylaminopropyl)–10, 11–dihydrodibenz [*b,f*] azepine hydrochloride (imipramine hydrochloride); *0,0*–Diethyl *0*–6–methyl–2–*iso*propylpyrimidin–4–yl phosphorothioate (diazinon); 2–Chloro–4,6–bis(ethylamino)–1,3,5–triazine(simazine); 2–Chloro–4–ethylamino–6–*iso*propylamino–1,3,5–triazine (atrazine); (+)–3–Methoxy–*N*–methylmorphinan (dextromethorphan) and its salts; 6–Allyl–5,7–dihydrobenz [*c, e*] azepine (azapetine) and its salts; 7–Chloro–2–methylamino–5–phenylbenzo–3*H*–1, 4–diazepine–4–oxide (chlordiazepoxide) and its salts; *N–iso*Nicotinoyl–*N′–iso*propylhydrazine (iproniazid); 1, 2, 3, 4–Tetrahydro–2–methyl–9–phenyl–2–azafluorene (phenindamine) and its salts; 3–Dimethylcarbamoyloxy–1–methylpyridinium bromide (pyridostigmine bromide); 2–Chloro–10–(3–dimethylaminopropylidene)–9–thiaanthracene (chlorprothixene);	11·1%	M E	4·4% —	C1 C2	6·7% —

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	2–Benzyl–2–imidazoline hydrochloride (tolazoline hydrochloride); 2–Chloro–4, 6–bis(*iso*propylamino)–1, 3, 5–triazine (propazine); 2–Ethylthio–10–[3–(4–methylpiperazin–1–yl) propyl] phenothiazine (thiethylperazine); Halogenated quinoline derivatives; Quinoline–carboxylic acid derivatives						
	Q. Other:						
	I. Catechin; pyrrole	F S	9·6% 6·5%	M E	1·3% —	C1 C2	8·3% —
	II. 1,6–Hexanolactam		11·5%	M E	3·2% —	C1 C2	8·3% —
	III. Quassin	F S	9·9% 8%	M E	1·6% —	C1 C2	8·3% —
	IV. Other		12·7%	M E	4·4% †	C1 C2	8·3% —
29.36	**Sulphonamides**		12·4%	M E	3·5% —	C1 C2	8·9% —
29.37	**Sultones and sultams**		15·4%	M E	4·6% —	C1 C2	10·8% —
	XI. Provitamins, vitamins, hormones and enzymes, natural or reproduced by synthesis						
29.38	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:**						
	A. Provitamins, unmixed, whether or not in aqueous solution ...		10%	M E	4·4% —	C1 C2	5·6% —
	B. Vitamins, unmixed, whether or not in aqueous solution:						
	I. Vitamins A		8%	M E	4·4% —	C1 C2	3·6% —
	II. Vitamins B_2, B_3, B_6, B_{12} and H		9%	M E	4·4% —	C1 C2	4·6% —
	III. Vitamin B_9		15·9%	M E	4·4% —	C1 C2	11·5% —
	IV. Vitamin C		12%	M E	4·4% —	C1 C2	7·6% —

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29.38 (*contd*)	**B.** V. Other vitamins		11·6%	M E	4·4% —	C1 C2	7·2% —
	C. Natural concentrates of vitamins:						
	I. Natural concentrates of vitamins A + D		6%	M E	1·6% —	C1 C2	4·4% —
	II. Other	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	D. Intermixtures, whether or not in any solvent; non-aqueous solutions of provitamins or vitamins		13·7%	M E	4·4% —	C1 C2	9·3% —
29.39	**Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:**						
	A. Adrenaline		15·4%	M E	4·6% —	C1 C2	10·8% —
	B. Insulin	F S	10·2% —		—	C1 C2	10·2% —
	C. Pituitary (anterior) and similar hormones:						
	I. Gonadotrophic hormones:						
	a) Chorionic gonadotrophin; serum gonadotrophin ...	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	b) Other		11·6%	M E	4·6% —	C1 C2	7% —
	II Other:						
	a) Corticotrophin; thyrotrophin	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	b) Other		14·2%	M E	4·6% —	C1 C2	9·6% —
	D. Adrenal (cortex) hormones:						
	I. Cortisone and hydrocortisone, and their acetates; prednisone and prednisolone		11·6%	M E	4·6% —	C1 C2	7% —
	II. Other		13·5%	M E	4·6% —	C1 C2	8·9% —
	E. Other hormones and other steroids:						
	I. Insulin salts	F S	8·9% —		—	C1 C2	8·9% —
	II. Other		13·5%	M E	4·6% —	C1 C2	8·9% —
29.40	**Enzymes**	F S	9·9% 8%	M E	1·6% —	C1 C2	8·3% —

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	XII. Glycosides and vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives						
29.41	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:**						
	A. Digitalis glycosides:						
	I. Digitalin; digitonin; digitoxin		12·2%	M E	4·6% —	C1 C2	7·6% —
	II. Digoxin		12·2%	M E	4·6% —	C1 C2	7·6% —
	III. Other		9·2%	M E	1·6% —	C1 C2	7·6% —
	B. Glycyrrhizic acid and glycyrrhizates	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	C. Rutin and its derivatives:						
	I. Rutin		16·1%	M E	4·6% —	C1 C2	11·5% —
	II. Other	F S	13·1% 8%	M E	1·6% —	C1 C2	11·5% —
	D. Other:						
	I. Aesculin		13·5%	M E	4·6% —	C1 C2	8·9% —
	II. Aloin		13·5%	M E	4·6% —	C1 C2	8·9% —
	III. Amygdalin		13·5%	M E	4·6% —	C1 C2	8·9% —
	IV. Arbutin; arbutin benzoate		13·5%	M E	4·6% —	C1 C2	8·9% —
	V. Colocynthin		13·5%	M E	4·6% —	C1 C2	8·9% —
	VI. Ouabain		13·5%	M E	4·6% —	C1 C2	8·9% —
	VII. Phloridzin		13·5%	M E	4·6% —	C1 C2	8·9% —
	VIII. Salicin		13·5%	M E	4·6% —	C1 C2	8·9% —
	IX. Salicylaldehyde glucoside		13·5%	M E	4·6% —	C1 C2	8·9% —
	X. Sinigrin		13·5%	M E	4·6% —	C1 C2	8·9% —
	XI. Other	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —

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29.42	**Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:**						
	A. Of the opium group:						
	I. Thebaine and its salts		12·7%	M E	4·4% —	C1 C2	8·3% —
	II. Other:						
	a) Chemically defined compounds		15·2%	M E	4·4% —	C1 C2	10·8% —
	b) Other	F S	12·1% 6·5%	M E	1·3% —	C1 C2	10·8% —
	B. Of cinchona:						
	I. Quinine and quinine sulphate:						
	a) Quinine sulphate of vegetable origin		7·2%	M E	1·6% —	C1 C2	5·7% —
	b) Other		10·1%	M E	4·4% —	C1 C2	5·7% —
	II. Other:						
	a) Chemically defined compounds		12%	M E	4·4% —	C1 C2	7·6% —
	b) Other	F S	8·9% 6·5%	M E	1·3% —	C1 C2	7·6% —
	C. Other alkaloids:						
	I. Caffeine and its salts		11·5%	M E	3·2% —	C1 C2	8·3% —
	II. Cocaine and its salts:						
	a) Crude cocaine		1·3%	M E	1·3% —		—
	b) Other		13·3%	M E	4·4% —	C1 C2	8·9% —
	III. Emetine and its salts		9·6%	M E	3·2% —	C1 C2	6·4% —
	IV. Ephedrines and their salts		14·6%	M E	4·4% —	C1 C2	10·2% —
	V. Theobromine and its derivatives:						
	a) Theobromine and its salts		9·6%	M E	3·2% —	C1 C2	6·4% —
	b) Other		10·8%	M E	4·4% —	C1 C2	6·4% —
	VI. Theophylline and theophylline–diaminoethane (aminophyllin), and their salts		15·2%	M E	4·4% —	C1 C2	10·8% —

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	VII. Other:						
	a) Nicotine; nicotine sulphate		9·9%	M	3·2%	C1	6·7%
				E	—	C2	—
	b) Other:						
	1. Chemically defined compounds		11·1%	M	4·4%	C1	6·7%
				E	—	C2	—
	2. Other	F	8%	M	1·3%	C1	6·7%
		S	6·5%	E	—	C2	—
	XIII. Other organic compounds						
29.43	**Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:**						
	A. Rhamnose, raffinose and mannose		16·6%	M	4·6%	C1	12%
				E	—	C2	—
	B. Other:						
	I. Fructose	F	16%	M	—	C1	16%
		S	—	E	6·4%	C2	—
	II. Sugar ethers and sugar esters, and their salts:						
	a) Chemically defined compounds		20%	M	4·6%	C1	16%
				E	6·4%	C2	—
	b) Other	F	17·6%	M	1·6%	C1	16%
		S	8%	E	6·4%	C2	—
	III. Other		20%	M	4·6%	C1	16%
				E	6·4%	C2	—
29.44	**Antibiotics:**						
	A. Penicillins		16·8%	M	3·5%	C1	13·4%
				E	—	C2	—
	B. Chloramphenicol		11·8%	M	3·5%	C1	8·3%
				E	—	C2	—
	C. Other antibiotics		9·9%	M	3·5%	C1	6·4%
				E	—	C2	—
29.45	**Other organic compounds:**						
	A. Sodium antimonylgluconate	F	14·4%	M	1·6%	C1	12·8%
		S	8%	E	—	C2	—
	B. Other		17·4%	M	4·6%	C1	12·8%
				E	—	C2	—

Notes

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water) not falling within heading No. 30.02 or 30.04 which are either:

   (*a*) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
   (*b*) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

   For the purposes of these provisions and of Note 3. (*d*) to this Chapter, the following are to be treated:

   (A) As unmixed products:
      (1) Unmixed products dissolved in water;
      (2) All goods falling in Chapter 28 or 29; and
      (3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;

   (B) As products which have been mixed:
      (1) Colloidal solutions and suspensions (other than colloidal sulphur);
      (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
      (3) Salts and concentrates obtained by evaporating natural mineral waters.

2. The headings of this Chapter are to be taken not to apply to:

   (*a*) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
   (*b*) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06; or
   (*c*) Soap or other products of heading No. 34.01 containing added medicaments.

3. Heading No. 30.05 is to be taken to apply, and to apply only, to:

   (*a*) Sterile surgical catgut and similar sterile suture materials;
   (*b*) Sterile laminaria and sterile laminaria tents;
   (*c*) Sterile absorbable surgical haemostatics;
   (*d*) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
   (*e*) Blood-grouping reagents;
   (*f*) Dental cements and other dental fillings; and
   (*g*) First-aid boxes and kits.

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
30.01	**Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:**						
	A. Glands or other organs, dried:						
	I. Powdered		8%	M E	1·6% —	C1 C2	6·4% —
	II. Not powdered		6·7%	M E	1·6% —	C1 C2	5·1% —
	B. Other...	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
30.02	**Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:**						
	A. Antisera and vaccines	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —
	B. Microbial cultures	F S	12·4% 8%	M E	1·6% —	C1 C2	10·8% —
	C. Other...	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
30.03	**Medicaments (including veterinary medicaments):**						
	A. Not put up in forms or in packings of a kind sold by retail:						
	I. Containing iodine or iodine compounds:						
	a) Unmixed products put up in measured doses ...	F	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 16·2%	M E	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order —	C1 C2	16·2% —

1	2	3		4		5	
30.03 (*contd*)	A. I. a) (*contd*)	S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order				
	b) Other	F S	17·5% 6·5%	M E	1·3% —	C1 C2	16·2% —
	II. Other: a) Containing penicillin, streptomycin or their derivatives:						
	1. Containing penicillin or its derivatives: aa) Unmixed products put up in measured doses	F	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 10·5%	M	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	C1 C2	10·5% —
		S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applic-	E	—		

1	2	3		4		5	
		able to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order					
	bb) Other	F	11·8%	M	1·3%	C1	10·5%
		S	6·5%	E	—	C2	—
	2. Other:						
	aa) Unmixed products put up in measured doses	F	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 8·9%	M	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	C1 C2	8·9% —
		S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	E	—		

1	2	3		4		5	
30.03 (*contd*)	A. II. a) 2. bb) Other	F S	10·2% 6·5%	M E	1·3% —	C1 C2	8·9% —
	b) Other: 1. Unmixed products put up in measured doses...	F	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 6·2%	M	The rate prefixed by the letter M applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	C1 C2	6·2% —
		S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not put up in measured doses, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	E	—		
	2. Other: aa) Insulin preparations	F S	6·2% —		—	C1 C2	6·2% —
	bb) Other	F S	7·5% 6·5%	M E	1·3% —	C1 C2	6·2% —

1	2	3		4		5	
	B. Put up in forms or in packings of a kind sold by retail: I. Containing iodine or iodine compounds:						
	a) Unmixed products	F	The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 19%	M	The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	C1 C2	19% —
		S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	E	—		
	b) Other	F S	20·3% 6·5%	M E	1·3% —	C1 C2	19% —

1	2	3		4		5	
30.03 (*contd*)	B. II. Other:						
	a) Containing penicillin, streptomycin or their derivatives:						
	1. Unmixed products	F	The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 14%	M	The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	C1 C2	14% —
		S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	E	—		
	2. Other	F	15·3%	M	1·3%	C1	14%
		S	6·5%	E	—	C2	—
	b) Other:						
	1. Unmixed products	F	The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II	M	The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II	C1 C2	8·3% —

1	2	3		4		5	
			or III of Schedule 2 to this Order, plus 8·3%		or III of Schedule 2 to this Order		
		S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not in packings of a kind sold by retail, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	E	—		
	2. Other:						
	aa) Insulin preparations	F	8·3%		—	C1	8·3%
		S	—			C2	—
	bb) Other	F	9·6%	M	1·3%	C1	8·3%
		S	6·5%	E	—	C2	—
30.04	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3. to this Chapter:**						
	A. Wadding:						
	I. Of cellulose		11·7%	M	2·8%	C1	8·9%
				E	—	C2	—
	II. Of other materials	F	11·2%	M	2%	C1	8·9%
		S	10%	E	—	C2	—
	B. Other...		12·1%	M	3·2%	C1	8·9%
				E	—	C2	—
30.05	**Other pharmaceutical goods:**						
	A. Blood-grouping reagents	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
	B. Dental alloys, dental cements and other dental fillings, containing base metals		12·8%	M	3·2%	C1	9·6%
				E	—	C2	—
	C. First-aid boxes and kits		12·8%	M	3·2%	C1	9·6%
				E	—	C2	—
	D. Other...	F	11·6%	M	2%	C1	9·6%
		S	10%	E	—	C2	—

Fertilisers

Notes

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

   (A) Goods which answer to one or other of the descriptions given below:
   (i) Sodium nitrate containing not more than 16·3% by weight of nitrogen;
   (ii) Ammonium nitrate, whether or not pure;
   (iii) Ammonium sulphonitrate, whether or not pure;
   (iv) Ammonium sulphate, whether or not pure;
   (v) Calcium nitrate containing not more than 16% by weight of nitrogen;
   (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
   (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;
   (viii) Urea, whether or not pure.

   (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

   (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

   (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1. (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.

2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

   (A) Goods which answer to one or other of the descriptions given below:
   (i) Basic slag;
   (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
   (iii) Superphosphates (single, double or triple);
   (iv) Calcium hydrogen phosphate containing not less than 0·2% by weight of fluorine.

   (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

   (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

   (A) Goods which answer to one or other of the descriptions given below:
   (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
   (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
   (iii) Potassium chloride, whether or not pure, except as provided in Note 6. (*c*) below;
   (iv) Potassium sulphate containing not more than 52% by weight of K_2O;
   (v) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of K_2O.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

5. For the purposes of the quantitative criteria specified in Notes 1. (A), 2. (A) and 3. (A) above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does not cover:
(*a*) Animal blood of heading No. 05.15;
(*b*) Separate chemically defined compounds (other than those answering to the descriptions in Note 1. (A), 2. (A), 3. (A) or 4 above); or
(*c*) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2·5 g each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill (F) (S)		Community EFTA (M) (E)		Commonwealth Commonwealth Standstill (C1) (C2)	
1	2	3		4		5	
31.01	**Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated**		1·6%	M E	1·6% —		—
31.02	**Mineral or chemical fertilisers, nitrogenous:**						
	A. Natural sodium nitrate		—		—		—
	B. Urea containing more than 45% by weight of nitrogen on the dry anhydrous product		13·7%	M E	3·5% —	C1 C2	10·2% —
	C. Other:						
	I. Calcium cyanamide; calcium nitrate	F S	6·4% —		—	C1 C2	6·4% —
	II. Ammonium nitrate		8·9%	M E	2·5% —	C1 C2	6·4% —
	III. Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution		9·9%	M E	3·5% —	C1 C2	6·4% —
	IV. Other		10·2%	M E	3·8% —	C1 C2	6·4% —

1	2	3		4		5	
31.03	**Mineral or chemical fertilisers, phosphatic:**						
	A. Mentioned in Note 2.(A) to this Chapter:						
	I. Superphosphates		6%	M E	2·2% —	C1 C2	3·8% —
	II. Other		1·3%	M E	1·3% —		—
	B. Mentioned in Note 2.(B) or (C) to this Chapter		3·2%	M E	1·3% —	C1 C2	1·9% —
31.04	**Mineral or chemical fertilisers, potassic:**						
	A. Mentioned in Note 3.(A) to this Chapter		—		—		—
	B. Mentioned in Note 3.(B) to this Chapter	F S	1·9% —		—	C1 C2	1·9% —
31.05	**Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:**						
	A. Other fertilisers:						
	I. Containing the three fertilising substances: nitrogen, phosphorus and potassium:						
	a) Fertilisers consisting solely of two or more potassic fertilising salts	F S	5·2% —		—	C1 C2	5·2% —
	b) Other		7·7%	M E	2·5% —	C1 C2	5·2% —
	II. Containing the two fertilising substances: nitrogen and phosphorus:						
	a) Monoammonium and diammonium orthophosphates and mixtures thereof:		9·8%	M E	4·6% —	C1 C2	5·2% —
	1. Monoammonium orthophosphate (ammonium dihydrogen orthophosphate) containing less than 6 mg of arsenic per kg; monoammonium orthophosphate (ammonium dihydrogen orthophosphate) containing not more than 0·5% by weight of material insoluble in water and containing not less than 59% by weight of phosphorus calculated as P_2O_5		7%	M E	1·8% —	C1 C2	5·2% —
	2. Diammonium orthophosphate (diammonium hydrogen orthophosphate) containing less than 6 mg of arsenic per kg						

1	2	3		4		5	
	3. Other		7·7%	M E	2·5% —	C1 C2	5·2% —
	b) Containing phosphates and nitrates		7·7%	M E	2·5% —	C1 C2	5·2% —
	c) Other: 1. With a nitrogen content exceeding 10% by weight		8·9%	M E	2·5% —	C1 C2	6·4% —
	2. Other		6·3%	M E	2·5% —	C1 C2	3·8% —
	III. Containing the two fertilising substances: nitrogen and potassium:						
	a) Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44%), of a total nitrogen content not exceeding 16·3% by weight		—		—		—
	b) Other: 1. With a nitrogen content exceeding 10% by weight:						
	aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	F S	6·4% —		—	C1 C2	6·4% —
	bb) Other		8·9%	M E	2·5% —	C1 C2	6·4% —
	2. Other: aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	F S	3·8% —		—	C1 C2	3·8% —
	bb) Other		6·3%	M E	2·5% —	C1 C2	3·8% —
	IV. Other:						
	a) With a nitrogen content exceeding 10% by weight ...		8·9%	M E	2·5% —	C1 C2	6·4% —
	b) Other: 1. Fertilisers consisting solely of two or more potassic fertilising salts	F S	2·5% —		—	C1 C2	2·5% —

1	2	3	4	5
31.05 (*contd*)	A. IV. b) 2. Other	5%	M 2·5% E —	C1 2·5% C2 —
	B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg	F The rate prefixed by the letter M applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg, plus 7% S The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg	M The rate prefixed by the letter M applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg E —	C1 7% C2 —

Chapter 32

Tanning and Dyeing Extracts; Tannins and their Derivatives; Dyes, Colours, Paints and Varnishes; Putty, Fillers and Stoppings; Inks

Notes

1. This Chapter does not cover:

   (*a*) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09); or

   (*b*) Tannates and other tannin derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

   (*a*) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or

   (*b*) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
32.01	**Tanning extracts of vegetable origin:**						
	A. Of wattle (mimosa)		4%		—	C1	2·4%
						C2	—
	B. Of quebracho		1·6%	M	1·6%		—
				E	—		
	C. Of sumach, of vallonia, of oak or of chestnut:						
	I. Of chestnut	F	9%		—	C1	7·2%
		S	8%			C2	—
	II. Other	F	9%	M	1·6%	C1	7·2%
		S	8%	E	—	C2	—
	D. Other:						
	I. Gambier (extract from *Uncaria gambier*)	F	6·4%		—	C1	6·4%
		S	—			C2	—
	II. Other		8%	M	1·6%	C1	6·4%
				E	—	C2	—
32.02	**Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives**		8%	M	1·6%	C1	6·4%
				E	—	C2	—
32.03	**Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)**		8%	M	1·6%	C1	6·4%
				E	—	C2	—
32.04	**Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:**						
	A. Colouring matter of vegetable origin:						
	I. Black cutch (acacia catechu)		1·6%	M	1·6%		—
				E	—		

1	2	3		4		5	
	II. Extracts of Persian berries and of madder; woad ...		5·4%	M E	1·6% —	C1 C2	3·8% —
	III. Litmus		3·5%	M E	1·6% —	C1 C2	1·9% —
	IV. Other:						
	a) Quercitron bark extract	F S	4·4% —		—	C1 C2	4·4% —
	b) Other		6%	M E	1·6% —	C1 C2	4·4% —
	B. Colouring matter of animal origin:						
	I. Pearl essence containing 5% or more by weight of guanine	F S	6·4% —		—	C1 C2	6·4% —
	II. Other		8%	M E	1·6% —	C1 C2	6·4% —
32.05	**Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic produets of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:**						
	A. Synthetic organic dyestuffs		10%	M E	2% —	C1 C2	8% —
	B. Preparations mentioned in Note 3. to this Chapter:						
	I. Synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in cellulose nitrate (plasticised or not)		14%	M E	3·2% —	C1 C2	11·2% —
	II. Other	F S	13·2% 10%	M E	2% —	C1 C2	11·2% —
	C. Synthetic organic products of a kind used as luminophores:						
	I. Luminophores consisting of synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in artificial plastic material	F S	16·8% 16%	M E	3·2% —	C1 C2	13·4% —
	II. Other	F S	15·4% 10%	M E	2% —	C1 C2	13·4% —
	D. Products of the kind known as optical bleaching agents, substantive to the fibre		9·5%	M E	2% —	C1 C2	7·6% —
	E. Natural indigo	F S	8·4% 8%	M E	1·6% —	C1 C2	6·7% —

1	2	3	4	5
32.06	**Colour lakes**	14%	M 3·2% E —	C1 11·2% C2 —
32.07	**Other colouring matter; inorganic products of a kind used as luminophores:**			
	A. Other colouring matter:			
	I. Mineral blacks, not elsewhere specified or included ...	8·9%	M 3·2% E —	C1 5·7% C2 —
	II. Soluble vandyke brown and similar products	8·9%	M 3·2% E —	C1 5·7% C2 —
	III. Pigments based on zinc sulphide (lithopone and the like)	10·8%	M 3·2% E —	C1 7·6% C2 —
	IV. Pigments based on titanium oxide:			
	a) Mixtures consisting wholly of inorganic substances, containing not less than 94% by weight of titanium dioxide	10%	M 2·4% E —	C1 7·6% C2 —
	b) Other	10·8%	M 3·2% E —	C1 7·6% C2 —
	V. Pigments based on lead, barium, zinc or strontium chromates:			
	a) Molybdenum red	10·2%	M 3·2% E —	C1 7% C2 —
	b) Other	14%	M 3·2% E —	C1 10·8% C2 —
	VI. Other:			
	a) Magnetite	3·2%	M 3·2% E —	—
	b) Other:			
	1. Ultramarine blue	F 11·2% S 11%	M 2·2% E —	C1 8·9% C2 —
	2. Mixtures containing not less than 85% by weight of antimony oxides expressed as antimony trioxide	8·9% plus w.i.g. of 5% or £7·8736 per t	M 5% or £7·8736 per t, w.i.g. E —	C1 8·9% C2 —
	3. Other	12·1%	M 3·2% E —	C1 8·9% C2 —

1	2	3	4	5
	B. Preparations mentioned in Note 3. to this Chapter	13·4%	M 3·2% E —	C1 10·2% C2 —
	C. Inorganic products of a kind used as luminophores:			
	I. Barium tungstate; calcium tungstate; magnesium tungstate	11%	M 4·6% E —	C1 6·4% C2 —
	II. Other	8%	M 1·6% E —	C1 6·4% C2 —
32.08	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:**			
	A. Prepared pigments, prepared opacifiers and prepared colours	12·8%	M 3·2% E —	C1 9·6% C2 —
	B. Vitrifiable enamels and glazes	11·5%	M 3·2% E —	C1 8·3% C2 —
	C. Liquid lustres and similar products; engobes (slips)	9·6%	M 3·2% E —	C1 6·4% C2 —
	D. Glass frit and other glass, in the form of powder, granules or flakes:			
	I. Powder consisting of glass and polyethylene glycol wax, which contains not less than 85% by weight nor more than 95% by weight of glass and of which, after washing and drying, at least 80% by weight is capable of passing a sieve having a nominal width of aperture of 150 micrometres	5·8%	M 2% E —	C1 3·8% C2 —
	II. Other	7%	M 3·2% E —	C1 3·8% C2 —
32.09	**Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:**			
	A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:			
	I. Pearl essence:			
	a) Containing 5% or more by weight of guanine ...	F 10·2% S —	—	C1 10·2% C2 —

1	2	3		4		5	
32.09 (*contd*)	A. I. b) Other	F S	12·8% 12·5%	M E	2·5% —	C1 C2	10·2% —
	II. Other:						
	a) "Hydrocarbon oil" as defined in Note (*a*) of the Special Note to Chapter 27	F S	9·6% —		—	C1 C2	9·6% —
	b) Other:						
	1. Varnishes, lacquers, paints and enamels:						
	aa) Solutions of alkyd resins (whether modified or not)	F S	11·1% 7·5%	M E	1·5% —	C1 C2	9·6% —
	bb) Other	F S	12% 10·5%	M E	2·1% —	C1 C2	9·6% —
	2. Goods referred to in Note 4. to this Chapter, other than varnishes and lacquers:						
	aa) Solutions of alkyd resins (whether modified or not)	F S	10·6% 5%	M E	1% —	C1 C2	9·6% —
	bb) Other	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	3. Other:						
	aa) Containing "light oil" as defined in Note (*b*) of the Special Note to Chapter 27		12·6%	M E	3% —	C1 C2	9·6% —
	bb) Other		12%	M E	2·5% —	C1 C2	9·6% —
	B. Stamping foils:						
	I. Consisting of precious metal, deposited on paper, artificial plastic material or other support	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	II. Other		11·2%	M E	2·5% —	C1 C2	8·9% —
	C. Dyes or other colouring matter in forms or packings of a kind sold by retail:						
	I. Synthetic organic dyestuffs		13·2%	M E	3% —	C1 C2	10·2% —
	II. Other	F S	11·8% 8%	M E	1·6% —	C1 C2	10·2% —

1	2	3		4		5	
32.10	**Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, pallettes or other accessories**		14·4%	M E	3·2% —	C1 C2	11·5% —
32.11	**Prepared driers**	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
32.12	**Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements**		7·2%	M E	1·6% —	C1 C2	5·7% —
32.13	**Writing ink, printing ink and other inks:**						
	A. Writing or drawing ink:						
	I. Writing ink		12·8%	M E	3·2% —	C1 C2	9·6% —
	II. Drawing ink		12%	M E	2·4% —	C1 C2	9·6% —
	B. Printing ink	F S	11·2% 10·5%	M E	2·1% —	C1 C2	8·9% —
	C. Other inks		13·4%	M E	3·2% —	C1 C2	10·2% —

Chapter 33

Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations

Notes

1. This Chapter does not cover:
   (*a*) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;
   (*b*) Soap and other products falling within heading No. 34.01; or
   (*c*) Spirits of turpentine or other products falling within heading No. 38.07.

2. Heading No. 33.06 is to be taken to apply, *inter alia*, to:
   (*a*) Prepared room deodorisers, whether or not perfumed;
   (*b*) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill (F) (S)		Community EFTA (M) (E)		Commonwealth Commonwealth Standstill (C1) (C2)	
1	2	3		4		5	
33.01	**Essential oils (terpeneless or not); concretes and absolutes; resinoids:**						
	A. Essential oils, not terpeneless:						
	I. Of citrus fruit:						
	a) Lime oil		13·8%	M E	5% —	C1 C2	8·8% —
	b) Other oils and concretes and absolutes	F S	8·8% —		—	C1 C2	8·8% —
	II. Other:						
	a) Geranium, clove, niaouli and ylang-ylang oils ...	F S	2·5% —		—	C1 C2	2·5% —

1	2	3	4	5
	b) Other: 1. The following essential oils:	1·6%	M 1·6% E —	—
	Bay Eucalyptus Ginger Gingergrass Lemongrass Litsea cubeba Ninde Onion Palmarosa Pimento Sandalwood			
	2. Hop oil	£0·7040 per 100 g	M £0·7040 per 100 g E —	£0·4700 per 100 g
	3. Other oils and concretes and absolutes... ...	—	—	—
	B. Essential oils, terpeneless:			
	I. Of citrus fruit:			
	a) Lime oil	14 6%	M 5% E —	C1 9·6% C2 —
	b) Concretes and absolutes	F 9 6% S —	—	C1 9·6% C2 —
	c) Other	F 11·2% S 8%	M 1·6% E —	C1 9·6% C2 —
	II. Other:			
	a) Hop oil	F £0·7040 per 100 g plus 5·1% S £3·5200 per 100 g	M £0·7040 per 100 g E —	C1 £0·4700 per 100 g plus 5·1% C2 £2·3500 per 100 g
	b) Concretes and absolutes	F 5·1% S —	—	C1 5·1% C2 —
	c) Other	6·7%	M 1·6% E —	C1 5·1% C2 —
	C. Resinoids	F 4·4% S —	—	C1 4·4% C2 —

1	2	3	4	5
33.02	**Terpenic by-products of the deterpenation of essential oils**	6·4%	M 1·3% E —	C1 5·1% C2 —
33.03	**Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration**	7·2%	M 1·6% E —	C1 5·7% C2 —
33.04	**Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:**			
	A. Containing synthetic organic chemicals or natural isolates of essential oils	6·4% plus w.i.g. of 1·6%, or 4·6% of the value of the constituents referred to in Column 2	M 1·6%, or 4·6% of the value of the constituents referred to in Column 2, w.i.g. E —	C1 6·4% C2 —
	B. Other...	8%	M 1·6% E —	C1 6·4% C2 —
33.05	**Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses**	10%	M 2·4% E —	C1 7·6% C2 —
33.06	**Perfumery, cosmetics and toilet preparations:**			
	A. Shaving creams	F 12·8% S 12%	M 2·4% E —	C1 10·2% C2 —
	B. Other:			
	I. Perfumed spirits	F 8·9% S —	—	C1 8·9% C2 —

1	2	3	4	5
	II. Bath salts and essences	12·4%	M 3·5% E —	C1 8·9% C2 —
	III. Dental plate fixative preparations	F 10·7% S 9%	M 1·8% E —	C1 8·9% C2 —
	IV. Other	11·2%	M 2·4% E —	C1 8·9% C2 —

Chapter 34

Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing and Scouring Preparations, Candles and Similar Articles, Modelling Pastes and "Dental Waxes"

Notes

1. This Chapter does not cover:
   (*a*) Separate chemically defined compounds; or
   (*b*) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).

2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3. of Chapter 27.

4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
   (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
   (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
   (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

   The heading is to be taken not to apply to:
   (*a*) Waxes falling within heading No. 27.13; or
   (*b*) Separate animal waxes and separate vegetable waxes, merely coloured.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
34.01	**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:**						
	A. For shaving:						
	I. In which the soap content predominates by weight ...		12%	M E	2·6% —	C1 C2	9·6% —
	II. Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	B. For toilet use:						
	I. In which the soap content predominates by weight ...		13·1%	M E	3·5% —	C1 C2	9·6% —
	II. Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	C. Other:						
	I. Soap flakes; soft soap		12%	M E	2·6% —	C1 C2	9·6% —
	II. Blocks, bars, tablets or similar forms, not containing abrasive materials	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	III. Other:						
	a) In which the soap content predominates by weight		12·8%	M E	3·2% —	C1 C2	9·6% —
	b) Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
34.02	**Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:**						
	A. Products of the condensation of normal aliphatic alcohols containing eight or more carbon atoms in the molecule with epoxyalkanes or alkanediols, and preparations and mixtures containing not less than 90% by weight of such products		13·6%	M E	4% —	C1 C2	9·6% —
	B. Other:						

1	2	3		4		5	
34.02 (*contd*)	B. I. Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	F S	9·6% —		—	C1 C2	9·6% —
	II. Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
34.03	**Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:**						
	A. Containing petroleum oils or oils obtained from bituminous minerals:						
	I. Containing 50% or more by weight of siloxanes... ...		6·7%	M E	1·6% —	C1 C2	5·1% —
	II. Other:						
	a) Containing "light oil" as defined in (*b*) of the Special Note to Chapter 27	F S	5·7% 3%	M E	0·6% —	C1 C2	5·1% —
	b) Other		6·7%	M E	1·6% —	C1 C2	5·1% —
	B. Other...		6·7%	M E	1·6% —	C1 C2	5·1% —
34.04	**Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:**						
	A. Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	F S	6·4% —		—	C1 C2	6·4% —
	B. Other...		8%	M E	1·6% —	C1 C2	6·4% —
34.05	**Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No. 34.04:**						
	A. Cleaning and washing pastes based on soap with added abrasives		10·8%	M E	3·2% —	C1 C2	7·6% —
	B. Other...	F S	9·2% 8%	M E	1·6% —	C1 C2	7·6% —

1	2	3		4		5	
34.06	**Candles, tapers, night-lights and the like**		13·4%	M E	3·2% —	C1 C2	10·2% —
34.07	**Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms:**						
	A. Modelling pastes put up for children's amusement		11·8%	M E	3·5% —	C1 C2	8·3% —
	B. Other...	F S	9·9% 8%	M E	1·6% —	C1 C2	8·3% —

Chapter 35

Albuminoidal Substances; Glues

Notes

1. This Chapter does not cover:
   (*a*) Protein substances put up as medicaments (heading No. 30.03); or
   (*b*) Gelatin postcards and other products of the printing industry (Chapter 49).

2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA Denmark	(M) (E) (D)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
35.01	**Casein, caseinates and other casein derivatives; casein glues:**						
	A. Casein:						
	I. For the manufacture of regenerated textile fibres ...		3·6%	M, D, E	2%	C1 C2	1·6% —
	II. For industrial uses other than the manufacture of foodstuffs or fodder		6%	M, D	2%	C1 C2	4% —
				E	†		
	III. Other	F S	13·2% 10%	M, D	2%	C1 C2	11·2% —
				E	11·6%		
	B. Casein glues	F S	12% 8%	M E	1·6% 8·8%	C1 C2	10·4% —
	C. Other...		10%	M, D	2%	C1 C2	8% —
				E	8·4%		

1	2	3		4		5	
35.02	**Albumins, albuminates and other albumin derivatives:**						
	A. Albumins:						
	I. Unfit, or to be rendered unfit, for human consumption ...		2%	M E	2% —		—
	II. Other:						
	a) Ovalbumin and lactalbumin:						
	1. Dried (for example, in sheets, scales, flakes, powder)		—		—		—
	2. Other		—		—		—
	b) Other		10%	M E	2% —	C1 C2	8% —
	B. Albuminates and other albumin derivatives	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
35.03	**Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:**						
	A. Isinglass		8%	M E	1·6% —	C1 C2	6·4% —
	B. Other:						
	I. Gelatin derivatives	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	II. Gelatin and glue		12·8%	M E	3·2% —	C1 C2	9·6% —
35.04	**Peptones and other protein substances and their derivatives; hide powder, whether or not chromed**		8%	M E	1·6% —	C1 C2	6·4% —
35.05	**Dextrins and dextrin glues; soluble or roasted starches; starch glues:**						
	A. Dextrins; soluble or roasted starches	F S	13·2% 10%	M E	2% —	C1 C2	11·2% —
	B. Glues made from dextrin or from starch, containing by weight of those materials:						
	I. Less than 25%	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	II. 25% or more but less than 55%	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	III. 55% or more but less than 80%	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	IV. 80% or more	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —

1	2	3		4		5	
35.06	**Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:**						
	A. Prepared glues not elsewhere specified or included:						
	I. Vegetable glues:						
	a) Obtained from natural gums:						
	1. Containing natural or synthetic rubber or containing synthetic resins (including silicones)		8·8%	M E	2% —	C1 C2	7% —
	2. Other		10·2%	M E	3·2% —	C1 C2	7% —
	b) Other:						
	1. Containing natural or synthetic rubber or containing synthetic resins (including silicones)	F S	14·1% 10%	M E	2% —	C1 C2	12·1% —
	2. Other		15·2%	M E	3·2% —	C1 C2	12·1% —
	II. Other glues:						
	a) Containing natural or synthetic rubber or containing synthetic resins (including silicones)	F S	12·2% 10%	M E	2% —	C1 C2	10·2% —
	b) Other		13·4%	M E	3·2% —	C1 C2	10·2% —
	B. Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg:						
	I. Stationery pastes and mucilages	F S	14·7% 13%	M E	2·6% —	C1 C2	12·1% —
	II. Other		15·2%	M E	3·2% —	C1 C2	12·1% —

Chapter 36

Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; certain Combustible Preparations

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2. (*a*) or (*b*) below.

2. Heading No. 36.08 is to be taken to apply only to:
   (*a*) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
   (*b*) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm^3; and
   (*c*) Resin torches, firelighters and the like.

Special Note applying to subheading 36.08 C.
"Heavy oil" means hydrocarbon oil other than light oil (as defined, respectively, in (*a*) and (*b*) of the Special Note to Chapter 27).

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
36.01	**Propellent powders:**						
	A. Black powder (gun powder)		6·7%	M E	1·6% —	C1 C2	5·1% —
	B. Other...	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
36.02	**Prepared explosives, other than propellent powders**	F S	11·8% 8%	M E	1·6% —	C1 C2	10·2% —
36.03	**Mining, blasting and safety fuses**		10·8%	M E	3·2% —	C1 C2	7·6% —
36.04	**Percussion and detonating caps; igniters; detonators**	F S	18·5% 16%	M E	3·2% —	C1 C2	15·3% —

1	2	3	4	5
36.05	**Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):**			
	A. Amorces in strips or rolls for lighters, miners' lamps and the like	11·5%	M 3·2% E —	C1 8·3% C2 —
	B. Other:			
	I. Bengal matches	F £0·0065 per 7,200 matches plus 8·9%	M £0·0065 per 7,200 matches	C1 £0·0065 per 7,200 matches plus 8·9%
		S £0·0325 per 7,200 matches	E —	C2 £0·0325 per 7,200 matches
	II. Other	12·1%	M 3·2% E —	C1 8·9% C2 —
36.06	**Matches (excluding Bengal matches)**	F £0·0065 per 7,200 matches plus 8·9%	M £0·0065 per 7,200 matches	C1 £0·0065 per 7,200 matches plus 8·9%
		S £0·0325 per 7,200 matches	E —	C2 £0·0325 per 7,200 matches
36.07	**Ferro-cerium and other pyrophoric alloys in all forms:**			
	A. In pieces weighing not more than 110 g	10·8%	M 3·2% E —	C1 7·6% C2 —
	B. Other...	F 9·2% S 8%	M 1·6% E —	C1 7·6% C2 —
36.08	**Other combustible preparations and products:**			
	A. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F 12·1% S —	—	C1 12·1% C2 —
	B. Metaldehyde and hexamine	16·7%	M 4·6% E —	C1 12·1% C2 —
	C. Firelighters containing heavy oil	F 13·7% S 8%	M 1·6% E —	C1 12·1% C2 —
	D. Other...	F 13·7% S 8%	M 1·6% E —	C1 12·1% C2 —

Chapter 37

Photographic and Cinematographic Goods

Notes

1. This Chapter does not cover waste or scrap materials.

2. Heading No. 37.08 is to be taken to apply only to:
   (*a*) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
   (*b*) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.
   The heading does not apply to photographic pastes or gums, varnishes or similar products.

Additional Notes

1. *In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.*

2. *The expression "newsreels" (subheading* 37.07 *B.I.) shall be taken to apply to films of a length of less than* 330 *m and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society, etc., nature.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
37.01	**Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth**	14%	M 3·2% E —	C1 10·8% C2 —
37.02	**Film in Rolls, sensitised, unexposed, perforated or not:**			
	A. Of a width of 35 mm or less:			
	I. Microfilm; film for radiography and the graphic arts:			
	a) Of a length of 3·6576 m or more	F 12% S 9%	M 1·8% E —	C1 11·4% C2 6%
	b) Of a length less than 3·6576 m	13·4%	M 3·2% E —	C1 10·2% C2 —
	II. Other:			
	a) Of a length of 3·6576 m or more	8·2%	M 1·8% E —	C1 7·6% C2 6%
	b) Of a length less than 3·6576 m	9·6%	M 3·2% E —	C1 6·4% C2 —

1	2	3		4		5	
37.02 (*contd*)	B. Of a width of more than 35 mm:						
	I. Of a length of 3·6576 m or more	F	12%	M	1·8%	C1	11·4%
		S	9%	E	—	C2	6%
	II. Of a length less than 3·6576 m		13·4%	M	3·2%	C1	10·2%
				E	—	C2	—
37.03	**Sensitised paper, paperboard and cloth, unexposed or exposed but not developed**		14·4%	M	3·2%	C1	11·5%
				E	—	C2	—
37.04	**Sensitised plates and film, exposed but not developed, negative or positive:**						
	A. Cinematograph film:						
	I. Negatives; intermediate positives		—		—		—
	II. Other positives	F	1·21 UA per 100 m		—	C1	1·21 UA per 100 m
		S	—			C2	—
	B. Other...		—		—		—
37.05	**Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:**						
	A. Microfilm:						
	I. Microfilm, being film for optical projection, consisting wholly of microphotographs of books, publications or other documents, other than trade advertising material	F	3·2%		—	C1	3·2%
		S	—			C2	—
	II. Film imported in a packet not exceeding 250 g in gross weight which does not form part of a larger consignment	F	3·2%		—	C1	3·2%
		S	—			C2	—
	III. Other		4·8%	M	1·6%	C1	3·2%
				E	—	C2	—
	B. Other:						
	I. Aerial survey film depicting only topographical features, of a kind suitable for use in making maps or charts	F	6·4%		—	C1	6·4%
		S	—			C2	—
	II. Plates and film imported in a packet not exceeding 250 g in gross weight which does not form part of a larger consignment	F	6·4%		—	C1	6·4%
		S	—			C2	—
	III. Other		8%	M	1·6%	C1	6·4%
				E	—	C2	—
37.06	**Cinematograph film, exposed and developed, consisting only of sound track, negative or positive**		—		—		—

1	2	3	4	5
37.07	**Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive:**			
	A. Negatives; intermediate positives:			
	I. Negative film	—	—	—
	II. Intermediate positives:			
	a) Film of a width of less than 35 mm, depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	—	—	—
	b) Film, without sound track of any description, in two or more lengths representing the same objects, imported together and designed for use as a set, each complementary to the other or others, in the production of a coloured film	—	—	—
	c) Film of a width of 16 mm, bearing not more than one frame across the width, with double perforation but without sound track of any description	—	—	—
	d) Film, not falling within subheading a), b) or c) above, with or without incorporated sound track, bearing not more than one frame across the width	£0·2322 per 100 m	M £0·2322 per 100 m E —	£0·0518 per 100 m
	e) Other	£0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	M £0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm E —	£0·0518 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
	B. Other positives:			
	I. Newsreels:			
	a) Film of a width of 16 mm, bearing not more than one frame across the width, with double perforation but without sound track of any description	F 1·25 UA per 100 m S —	—	C1 1·25 UA per 100 m C2 —

1	2	3	4	5
37.07 (*contd*)	B. I. b) Film, not falling within subheading a) above, with or without incorporated sound track, bearing not more than one frame across the width	F 1·25 UA per 100 m plus £0·2322 per 100 m S £1·1614 per 100 m	M £0·2322 per 100 m E —	C1 1·25 UA per 100 m plus £0·0518 per 100 m C2 £0·2591 per 100 m
	c) Other	F 1·25 UA per 100 m plus £0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm S £1·1614 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	M £0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm E —	C1 1·25 UA per 100 m plus £0·0518 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm C2 £0·2591 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
	II. Other, of a width of: a) Less than 10 mm: 1. Film depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	F 0·25 UA per 100 m S —	—	C1 0·25 UA per 100 m C2 —

1	2	3	4	5
	2. Other	F 0·25 UA per 100 m plus £0·2322 per 100 m S £1·1614 per 100 m	M £0·2322 per 100 m E —	C1 0·25 UA per 100 m plus £0·0518 per 100 m C2 £0·2591 per 100 m
	b) 10 mm or more, but less than 34 mm: 1. Film depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	F 2·24 UA per 100 m S —	—	C1 2·24 UA per 100 m C2 —
	2. Film of a width of 16 mm, bearing not more than one frame across the width, with double perforation but without sound track of any description	F 2·24 UA per 100 m S —	—	C1 2·24 UA per 100 m C2 —
	3. Other	F 2·24 UA per 100 m plus £0·2322 per 100 m S £1·1614 per 100 m	M £0·2322 per 100 m E —	C1 2·24 UA per 100 m plus £0·0518 per 100 m C2 £0·2591 per 100 m
	c) 34 mm or more, but less than 54 mm: 1. Film of a width of less than 35 mm, depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	F 2·56 UA per 100 m S —	—	C1 2·56 UA per 100 m C2 —
	2. Film, not falling within subheading 1. above, with or without incorporated sound track, bearing not more than one frame across the width	F 2·56 UA per 100 m plus £0·2322 per 100 m S £1·1614 per 100 m	M £0·2322 per 100 m E —	C1 2·56 UA per 100 m plus £0·0518 per 100 m C2 £0·2591 per 100 m

1	2	3	4	5
37.07 (*contd*)	B. II. c) 3. Other	F 2.56 UA per 100 m plus £0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	M £0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	C1 2·56 UA per 100 m plus £0·0518 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
			E —	
		S £1·1614 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm		C2 £0·2591 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
	d) 54 mm or more:			
	1. Film with or without incorporated sound track, bearing not more than one frame across the width	F 3·20 UA per 100 m plus £0·2322 per 100 m	M £0·2322 per 100 m E —	C1 3·20 UA per 100 m plus £0·0518 per 100 m
		S £1·1614 per 100 m		C2 £0·2591 per 100 m
	2. Other	F 3·20 UA per 100 m plus £0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	M £0·2322 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	C1 3·20 UA per 100 m plus £0·0518 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm

1	2	3	4		5	
		S £1·1614 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	E	—	C2	£0·2591 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
37.08	**Chemical products and flash light materials, of a kind and in a form suitable for use in photography**	10%	M E	2·4% —	C1 C2	7·6% —

Chapter 38

Miscellaneous Chemical Products

Notes

1. This Chapter does not cover:
   (*a*) Separate chemically defined elements or compounds with the exception of the following:
      (1) Artificial graphite (heading No. 38.01);
      (2) Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
      (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
      (4) Products specified in Note 2. (*a*), 2. (*c*), 2. (*d*) or 2. (*f*) below.
   (*b*) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
   (*c*) Medicaments (heading No. 30.03).
2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of this Schedule:
   (*a*) Cultured crystals (other than optical elements) weighing not less than 2·5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;
   (*b*) Fusel oil;
   (*c*) Ink removers put up in packings for sale by retail;
   (*d*) Stencil correctors put up in packings for sale by retail;
   (*e*) Ceramic firing testers, fusible (for example, Seger cones);
   (*f*) Plasters specially prepared for use in dentistry; and
   (*g*) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill (F) (S)		Community EFTA (M) (E)		Commonwealth Commonwealth Standstill (C1) (C2)	
1	2	3		4		5	
38.01	**Artificial graphite; colloidal graphite, other than suspensions in oil:**						
	A. Artificial graphite:						
	I. In immediate packings of a net capacity of 1 kg or less	6·7%		M	1·6%	**C1**	5·1%
				E	—	**C2**	—
	II. Other	5·2%		M	1·6%	**C1**	3·6%
				E	—	**C2**	—
	B. Natural or artificial colloidal graphite	6%		M	1·6%	**C1**	4·4%
				E	—	**C2**	—
38.02	**Animal black (for example, bone black and ivory black), including spent animal black**	6%		M	1·6%	**C1**	4·4%
				E	—	**C2**	—

1	2	3		4		5	
38.03	**Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:**						
	A. Activated carbon:						
	I. Not being of animal origin		11·8%	M	3·5%	C1	8·3%
				E	—	C2	—
	II. Other	F	9·9%	M	1·6%	C1	8·3%
		S	8%	E	—	C2	—
	B. Other:						
	I. Activated aluminium oxide		8·8%	M	1·8%	C1	7%
				E	—	C2	—
	II. Other	F	8·8%	M	1·6%	C1	7%
		S	8%	E	—	C2	—
38.04	**Ammoniacal gas liquors and spent oxide produced in coal gas purification**		4·1%	M	1·6%	C1	2·5%
				E	—	C2	—
38.05	**Tall oil:**						
	A. Crude		—		—		—
	B. Other...		6%	M	1·6%	C1	4·4%
				E	—	C2	—
38.06	**Concentrated sulphite lye**		7·2%	M	1·6%	C1	5·7%
				E	—	C2	—
38.07	**Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol):**						
	A. Spirits of turpentine	F	3·2%		—	C1	3·2%
		S	—			C2	—
	B. Sulphate turpentine; crude dipentene	F	3·2%		—	C1	3·2%
		S	—			C2	—
	C. Other:						
	I. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F	3·8%		—	C1	3·8%
		S	—			C2	—
	II. Other		5·4%	M	1·6%	C1	3·8%
				E	—	C2	—
38.08	**Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils:**						
	A. Rosin, including "brais resineux"	F	4%		—	C1	4%
		S	—			C2	—
	B. Rosin spirits and rosin oil:						
	I. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F	3·8%		—	C1	3·8%
		S	—			C2	—
	II. Other		5·4%	M	1·6%	C1	3·8%
				E	—	C2	—

1	2	3		4		5	
38.08 (*contd*)	C. Other:						
	I. Resin acids; disproportionated, hydrogenated, polymerised or oxidised rosin and resin acids	F S	5·1% —		—	C1 C2	5·1% —
	II. Other		6·7%	M E	1·6% —	C1 C2	5·1% —
38.09	**Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil:**						
	A. Wood tar		3·5%	M E	1·6% —	C1 C2	1·9% —
	B. Wood naphtha	F S	11·8% 8%	M E	1·6% —	C1 C2	10·2% —
	C. Other...		6·7%	M E	1·6% —	C1 C2	5·1% —
38.10	**Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products**		6·4%	M E	1·3% —	C1 C2	5·1% —
38.11	**Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):**						
	A. Sulphur put up in forms for sale by retail or in immediate packings of a net capacity of 1 kg or less	F S	The rate prefixed by the letter M applicable to the product when not put up as mentioned in this heading, plus 5·7% The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the product when not put up as mentioned in this heading	M E	The rate prefixed by the letter M applicable to the product when not put up as mentioned in this heading —	C1 C2	5·7% —
	B. Preparations based on copper compounds:						
	I. Unmixed products put up in forms or packings for sale by retail	F	The rate prefixed by the letter M	M	The rate prefixed by the letter M	C1 C2	5·1% —

1	2	3		4		5	
		applicable to the products when not put up as mentioned in this heading, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 5·1%	S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not put up as mentioned in this heading, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	E	applicable to the products when not put up as mentioned in this heading, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order —	
	II. Other	6·7%			M E	1·6% —	C1 5·1% C2 —
	C. Other: I. Unmixed products put up in forms or packings for sale by retail	F	The rate prefixed by the letter M applicable to the products when not put up as mentioned in this heading, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order, plus 7·6%		M	The rate prefixed by the letter M applicable to the products when not put up as mentioned in this heading, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	C1 7·6% C2 —

1	2	3		4		5	
38.11 (*contd*)	C. I. (*contd*)	S	The rate in Column 3 prefixed by the letter S or without any prefix, as the case may be, applicable to the products when not put up as mentioned in this heading, or Nil in the case of such products specified in Column 2 of Parts II or III of Schedule 2 to this Order	E	—		
	II. Other	F	9·2%	M	1·6%	C1	7·6%
		S	8%	E	—	C2	—
38 12	**Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:**						
	A. Prepared glazings and prepared dressings:						
	I. With a basis of amylaceous substances, containing by weight of those substances:						
	a) Less than 55%	F	12%	M	1·6%	C1	10·4%
		S	8%	E	—	C2	—
	b) 55% or more but less than 70%	F	12%	M	1·6%	C1	10·4%
		S	8%	E	—	C2	—
	c) 70% or more but less than 83%	F	12%	M	1·6%	C1	10·4%
		S	8%	E	—	C2	—
	d) 83% or more	F	12%	M	1·6%	C1	10·4%
		S	8%	E	—	C2	—
	II. Other	F	8·8%	M	1·6%	C1	7%
		S	8%	E	—	C2	—
	B. Prepared mordants	F	10·5%	M	1·6%	C1	8·9%
		S	8%	E	—	C2	—
38.13	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:**						

1	2	3		4		5	
	A. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:						
	I. Soldering, brazing or welding powders and pastes ...		11·2%	M E	2·5% —	C1 C2	8·9% —
	II. Other	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	B. Preparations of a kind used as cores or coatings for welding electrodes and rods		6%	M E	1·6% —	C1 C2	4·4% —
	C. Other...		7·2%	M E	1·6% —	C1 C2	5·7% —
38.14	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:**						
	A. Anti-knock preparations based on tetraethyl-lead ("ethyl fluid")	F S	12% 8%	M E	1·6% —	C1 C2	10·4% —
	B. Other:						
	I. For lubricants:						
	a) Containing petroleum oils or oils obtained from bituminous minerals:						
	1. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	6·4% —		—	C1 C2	6·4% —
	2. Other		8%	M E	1·6% —	C1 C2	6·4% —
	b) Other	F S	8·8% 8%	M E	1·6% —	C1 C2	7·2% —
	II. Anti-knock preparations based on tetramethyl-lead, on ethylmethyl-lead or on mixtures of tetraethyl-lead and tetramethyl-lead	F S	8·8% 8%	M E	1·6% —	C1 C2	7·2% —
	III. Other:						
	a) "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	7·2% —		—	C1 C2	7·2% —
	b) Other	F S	8·8% 8%	M E	1·6% —	C1 C2	7·2% —
38.15	**Prepared rubber accelerators**		12·9%	M E	4·6% —	C1 C2	8·3% —

1	2	3		4		5	
38.16	**Prepared culture media for development of micro-organisms** ...		7·2%	M E	1·6% —	C1 C2	5·7% —
38.17	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades**	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
38.18	**Composite solvents and thinners for varnishes and similar products:**						
	A. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	8·9% —		—	C1 C2	8·9% —
	B. Other:						
	I. Containing "light oil" as defined in (*b*) of the Special Note to Chapter 27	F S	9·5% 3%	M E	0·6% —	C1 C2	8·9% —
	II. Other	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
38.19	**Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:**						
	A. Fusel oil; dippel's oil		6%	M E	1·6% —	C1 C2	4·4% —
	B. Naphthenic acids		4·8%	M E	1·6% —	C1 C2	3·2% —
	C. Water-insoluble salts of naphthenic acids; esters of naphthenic acids		8%	M E	1·6% —	C1 C2	6·4% —
	D. Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	F S	8·8% 8%	M E	1·6% —	C1 C2	7% —
	E. Mixed alkylbenzenes and mixed alkylnaphthalenes:						
	I. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	8·3% —		—	C1 C2	8·3% —
	II. Other	F S	9·9% 8%	M E	1·6% —	C1 C2	8·3% —

1	2	3		4		5	
	F. Ion exchangers:						
	I. Based on sulphonated carbon, or of natural mineral substances		7·2%	M E	1·6% —	C1 C2	5·7% —
	II. Other	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	G. Catalysts:						
	I. Containing platinum dispersed with alumina, or with alumina and silica, or with aluminium silicate, which contain by weight: not less than 0·10% nor more than 1·0% of platinum; and not less than 0·20% nor more than 8·0% of chlorine, or of fluorine, or of chlorine and fluorine together; and are in the form of rods, pellets, granules or spheres, having no axial dimension less than 0·075 cm nor more than 2·6 cm	F S	£0·0476 per kg plus 8·9% £0·2380 per kg	M E	£0·0476 per kg —	C1 C2	8·9% —
	II. Other	F S	10·5% 8%	M E	1·6% —	C1 C2	8·9% —
	H. Getters for vacuum tubes		12·2%	M E	4·6% —	C1 C2	7·6% —
	IJ. Non-agglomerated mixtures of metal carbides		8%	M E	1·6% —	C1 C2	6·4% —
	K. Refractory cements, mortars and similar compositions ...		4·1%	M E	1·6% —	C1 C2	2·5% —
	L. Alkaline iron oxide for the purification of gas		7·2%	M E	1·6% —	C1 C2	5·7% —
	M. Carbonaceous pastes for electrodes		8%	M E	1·6% —	C1 C2	6·4% —
	N. Accumulator compounds based on cadmium oxide or nickel hydroxide	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	O. Carbon (other than that falling within subheading 38.01 A.) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures		5·4%	M E	1·6% —	C1 C2	3·8% —

1	2	3		4		5	
38.19 (*contd*)	P. Preparations known as "liquids for hydraulic transmission" (for example, hydraulic brake fluids) not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:						
	I. Products consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	F S	10·2% —		—	C1 C2	10·2% —
	II. Other	F S	11·8% 8%	M E	1·6% —	C1 C2	10·2% —
	Q. Foundry core binders based on synthetic resins	F S	11·8% 8%	M E	1·6% 6·4%	C1 C2	10·2% —
	R. Anti-rust preparations containing amines as active elements ...	F S	11·8% 8%	M E	1·6% —	C1 C2	10·2% —
	S. Chemical elements referred to in Note 2.(*g*) to this Chapter:						
	I. Products containing more than 99·9% by weight of silicon		10%	M E	2·8% —	C1 C2	7·2% —
	II. Other	F S	9% 8%	M E	1·6% —	C1 C2	7·2% —
	T. Other:						
	I. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	11·5% —		—	C1 C2	11·5% —
	II. Compounded extenders for paints		14·4%	M E	3·2% —	C1 C2	11·5% —
	III. Silicon alloys containing not less than 90% by weight of silicon; products containing more than 99·9% by weight of silicon:						
	a) Products containing more than 99·9% by weight of silicon	F S	14·4% 14%	M E	2·8% —	C1 C2	11·5% —
	b) Other	F S	11·5% —		—	C1 C2	11·5% —
	IV. Products consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	F S	11·5% —		—	C1 C2	11·5% —
	V. Mixtures containing 50% or more by weight of siloxanes	F S	13·1% 8%	M E	1·6% —	C1 C2	11·5% —
	VI. Pearl essence containing 5% or more by weight of guanine	F S	11·5% —		—	C1 C2	11·5% —
	VII. Other:	F S	13·1% 8%	M E	1·6% †	C1 C2	11·5% —

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

Chapter 39

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers; Articles thereof

Notes

1. This Chapter does not cover:
   (*a*) Stamping foils of heading No. 32.09;
   (*b*) Artificial waxes (heading No. 34.04);
   (*c*) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
   (*d*) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
   (*e*) Plaits, wickerwork or other articles falling within Chapter 46;
   (*f*) Goods falling within Section XI (textiles and textile articles);
   (*g*) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
   (*h*) Imitation jewellery falling within heading No. 71.16;
   (*ij*) Articles falling within Section XVI (machines and mechanical or electrical appliances);
   (*k*) Parts of aircraft or vehicles falling within Section XVII;
   (*l*) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
   (*m*) Articles falling within Chapter 91 (for example, clock or watch cases);
   (*n*) Musical instruments or parts thereof or other articles falling within Chapter 92;
   (*o*) Furniture and other articles of Chapter 94;
   (*p*) Brushes or other articles falling within Chapter 96;
   (*q*) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
   (*r*) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.
2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:
   (*a*) Artificial plastics including artificial resins;
   (*b*) Silicones;
   (*c*) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.
3. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only:
   (*a*) Liquid or pasty (including emulsions, dispersions and solutions);
   (*b*) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
   (*c*) Monofil of which any cross-sectional dimension exceeds 1 mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
   (*d*) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4. to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
   (*e*) Waste and scrap.

Additional Note

Subheading 39.02 *C. I. is to be taken to include polyethylene slightly modified by small quantities of other olefins.*

Special Note applying to certain subheadings only

For the purpose of subheadings 39.02 C. I. a) 1. and 39.02 C. XIV. a) 3 aa), the density of products in the forms specified in Note 3.(b) above and of natural colour shall be determined in accordance with method B2 of British Standard 3412: 1966.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
39.01	**Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones):**						
	A. Ion exchangers	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	B. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	F S	10·4% 10%	M E	2% —	C1 C2	8·3% —
	C. Other:						
	I. Phenoplasts:						
	a) In one of the forms mentioned in Note 3.(*a*) and (*b*) to this Chapter:						
	1. Moulding powders		12·6%	M E	3% —	C1 C2	9·6% —
	2. Other forms	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	b) In other forms:						
	1. Laminates		13·2%	M E	3% —	C1 C2	10·2% —
	2. Other	F S	12·2% 10%	M E	2% —	C1 C2	10·2% —
	II. Aminoplasts:						
	a) In one of the forms mentioned in Note 3.(*a*) and (*b*) to this Chapter:						
	1. Moulding powders		12·6%	M E	3% —	C1 C2	9·6% —
	2. Other:						
	aa) Unfilled, unmodified melamine-formaldehyde resin		13·1%	M E	3·5% —	C1 C2	9·6% —
	bb) Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —

1	2	3		4		5	
	b) In other forms:						
	1. Laminates		13·6%	M	3%	C1	10·8%
				E	—	C2	—
	2. Other	F	12·8%	M	2%	C1	10·8%
		S	10%	E	—	C2	—
	III. Alkyds and other polyesters:						
	a) Solutions of alkyd resins (whether modified or not)	F	13·8%	M	1%	C1	12·8%
		S	5%	E	—	C2	—
	b) Other	F	14·8%	M	2%	C1	12·8%
		S	10%	E	—	C2	—
	IV. Polyamides	F	14·8%	M	2%	C1	12·8%
		S	10%	E	—	C2	—
	V. Polyurethanes	F	16%	M	2%	C1	14%
		S	10%	E	—	C2	—
	VI. Silicones	F	16%	M	2%	C1	14%
		S	10%	E	—	C2	—
	VII. Other:						
	a) Consisting solely of polyethylene glycol ethers ...	F	11·5%		—	C1	11·5%
		S	—			C2	—
	b) Other	F	13·5%	M	2%	C1	11·5%
		S	10%	E	—	C2	—
39.02	**Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):**						
	A. Ion exchangers	F	13·5%	M	2%	C1	11·5%
		S	10%	E	—	C2	—
	B. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber:						
	I. Suitable for use with embossing devices of subheading No. 98.07 B.	F	10·4%	M	2%	C1	8·3%
		S	10%	E	—	C2	—
	II. Other		11·2%	M	2·9%	C1	8·3%
				E	—	C2	—
	C. Other:						
	I. Polyethylene:						
	a) In one of the forms mentioned in Note 3.(*a*) and (*b*) to this Chapter:						
	1. Of a density less than 0·940 g/cm³		16%	M	3·2%	C1	12·8%
				E	—	C2	—

1	2	3		4		5	
39.02 (*contd*)	C. I. a) 2. Other	F S	14·8% 10%	M E	2% —	C1 C2	12·8% —
	b) In other forms: 1. Of a density less than 0·940 g/cm³	F S	18·4% 16%	M E	3·2% —	C1 C2	14·7% —
	2. Other	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	II. Polytetrahaloethylenes	F S	13·5% 10%	M E	2% —	C1 C2	11·5% —
	III. Polysulphohaloethylenes	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	IV. Polypropylene	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	V. Polyisobutylene: a) "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	14·7% —		—	C1 C2	14·7% —
	b) Other	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	VI. Polystyrene and copolymers of styrene: a) In one of the forms mentioned in Note 3.(*a*) and (*b*) to this Chapter: 1. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	12·8% —		—	C1 C2	12·8% —
	2. Other: aa) Products of styrene (other than acrylonitrile-butadiene-styrene) in which styrene is the major monomer		16%	M E	3·2% —	C1 C2	12·8% —
	bb) Other	F S	14·8% 10%	M E	2% —	C1 C2	12·8% —
	b) In other forms: 1. Products of styrene (other than acrylonitrile-butadiene-styrene) in which styrene is the major monomer	F S	18·4% 16%	M E	3·2% —	C1 C2	14·7% —
	2. Other	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	VII. Polyvinyl chloride: a) In one of the forms mentioned in Note 3.(*a*) and (*b*) to this Chapter	F S	14·8% 10%	M E	2% —	C1 C2	12·8% —

1	2	3		4		5	
	b) In other forms	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride	F S	14·1% 10%	M E	2% —	C1 C2	12·1% —
	IX. Polyvinyl acetate	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	X. Copolymers of vinyl chloride with vinyl acetate	F S	15·4% 10%	M E	2% —	C1 C2	13·4% —
	XI. Polyvinyl alcohols, acetals and ethers	F S	12·8% 10%	M E	2% —	C1 C2	10·8% —
	XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers	F S	15·4% 10%	M E	2% —	C1 C2	13·4% —
	XIII. Coumarone resins, indene resins and coumarone-indene resins:						
	a) "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	9·6% —		—	C1 C2	9·6% —
	b) Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	XIV. Other polymerisation or copolymerisation products:						
	a) In one of the forms mentioned in Note 3. (*a*) and (*b*) to this Chapter:						
	1. "Hydrocarbon oil" as defined in (*a*) of the Special Note to Chapter 27	F S	13·4% —		—	C1 C2	13·4% —
	2. Copolymers solely of acrylonitrile with 5–vinyl–2–picoline and containing not less than 40% and not more than 60% by weight of acrylonitrile	F S	13·4% —		—	C1 C2	13·4% —
	3. Other:						
	aa) Of ethylene, in which ethylene is the major monomer, of a density less than 0·940 g/cm³	F S	16·8% 16%	M E	3·2% —	C1 C2	13·4% —
	bb) Other	F S	15·4% 10%	M E	2% —	C1 C2	13·4% —
	b) In other forms:						
	1. Copolymers solely of acrylonitrile with 5–vinyl–2–picoline and containing not less than 40% and not more than 60% by weight of acrylonitrile	F S	14·7% —		—	C1 C2	14·7% —

1	2	3		4		5	
39.02 (*contd*)	C. XIV. b) 2. Other:						
	aa) Of ethylene, in which ethylene is the major monomer, of a density less than 0·940 g/cm³	F S	18·4% 16%	M E	3·2% —	C1 C2	14·7% —
	bb) Other	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
39.03	**Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:**						
	A. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber		11·2%	M E	2·9% —	C1 C2	8·3% —
	B. Other:						
	I. Regenerated cellulose:						
	a) Expanded, foam or sponge	F S	16% 10%	M E	2% —	C1 C2	14% —
	b) Other:						
	1. Sheets, film or strip, coiled or not, of a thickness of less than 0·75 mm:						
	aa) Transparent wrapping	F S	18·4% 16%	M E	3·2% —	C1 C2	14·7% —
	bb) Other	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	2. Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	c) Waste and scrap	F S	10·4% 10%	M E	2% —	C1 C2	8·3% —
	II. Cellulose nitrates:						
	a) Not plasticised:						
	1. Collodions and celloidin	F S	14·8% 10%	M E	2% —	C1 C2	12·8% —
	2. Other:						
	aa) Cellulose nitrate (collodion cotton) ...		10·4%	M E	2·8% —	C1 C2	7·6% —
	bb) Other		9·6%	M E	2% —	C1 C2	7·6% —
	b) Plasticised:						
	1. With camphor or otherwise (for example, celluloid):						

1	2	3		4		5	
	aa) Film in rolls or in strips, for cinematography or photography	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	bb) Other	F S	12·8% 10%	M E	2% —	C1 C2	10·8% —
	2. Waste and scrap	F S	11·2% 10%	M E	2% —	C1 C2	8·9% —
	III. Cellulose acetates:						
	a) Not plasticised		16·7%	M E	4·6% —	C1 C2	12·1% —
	b) Plasticised:						
	1. Products known as moulding powders	F S	9·6% plus w.i.g. of 2% or £0·0165 per kg 10% or £0·0826 per kg, w.i.g.	M E	2% or £0·0165 per kg, w.i.g. —	C1 C2	9·6% —
	2. Film in rolls or in strips, for cinematography or photography	F S	10·4% 10%	M E	2% —	C1 C2	8·3% —
	3. Sheets, film or strip, coiled or not, of a thickness of less than 0·75 mm:						
	aa) Transparent wrapping		15·2%	M E	3·2% —	C1 C2	12·1% —
	bb) Other	F S	12·1% plus w.i.g. of 2% or £0·0165 per kg 10% or £0·0826 per kg, w.i.g.	M E	2% or £0·0165 per kg, w.i.g. —	C1 C2	12·1% —
	4. Other:						
	aa) Waste and scrap		13·5%	M E	4·6% —	C1 C2	8·9% —
	bb) Other	F S	10·8% plus w.i.g. of 2% or £0·0165 per kg 10% or £0·0826 per kg, w.i.g.	M E	2% or £0·0165 per kg, w.i.g. —	C1 C2	10·8% —
	IV. Other cellulose esters:						
	a) Not plasticised	F S	11·2% 10%	M E	2% —	C1 C2	8·9 % —

1	2	3	4	5
39.03 (*contd*)	**B.** IV. b) Plasticised:			
	1. Products known as moulding powders	9·6%	M 2% E —	C1 7·6% C2 —
	2. Film in rolls or in strips, for cinematography or photography	F 11·2% S 10%	M 2% E —	C1 8·9% C2 —
	3. Sheets, film or strip, coiled or not, of a thickness of less than 0·75 mm:			
	aa) Transparent wrapping	F 12·8% S 12·5%	M 2·5% E —	C1 10·2% C2 —
	bb) Other	F 12·2% S 10%	M 2% E —	C1 10·2% C2 —
	4. Other:			
	aa) Waste and scrap	8·8%	M 2% E —	C1 7% C2 —
	bb) Other	F 11·2% S 10%	M 2% E —	C1 8·9% C2 —
	V. Cellulose ethers and other chemical derivatives of cellulose:			
	a) Not plasticised:			
	1. Ethylcellulose	9·6%	—	C1 9·6% C2 —
	2. Other:			
	aa) Not compounded	16·7%	M 4·6% E —	C1 12·1% C2 —
	bb) Compounded	F 14·1% S 10%	M 2% E —	C1 12·1% C2 —
	b) Plasticised:			
	1. Waste and scrap	F 12·2% S 10%	M 2% E —	C1 10·2% C2 —
	2. Other:			
	aa) Ethylcellulose	10·2%	—	C1 10·2% C2 —

1	2	3		4		5	
	bb) Other:						
	11. Transparent wrapping		16%	M E	3·2% —	C1 C2	12·8% —
	22. Other	F S	14·8% 10%	M E	2% —	C1 C2	12·8% —
	VI. Vulcanised fibre		8·8%	M E	2% —	C1 C2	7% —
39.04	**Hardened proteins (for example, hardened casein and hardened gelatin)**		8%	M E	1·6% —	C1 C2	6·4% —
39.05	**Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):**						
	A. Run gums		8·8%	M E	2% —	C1 C2	7% —
	B. Other...	F S	11·2% 10%	M E	2% —	C1 C2	8·9% —
39.06	**Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:**						
	A. Alginic acid and its salts and esters		7·2%	M E	1·6% —	C1 C2	5·7% —
	B. Other:						
	I. Heparin		16%	M E	3·5% †	C1 C2	12·8% —
	II. Alpha-cellulose in powder form having a residue on ignition of more than 0·15% by weight	F S	12·8% —	M E	— †	C1 C2	12·8% —
	III. Other	F S	14·8% 10%	M E	2% †	C1 C2	12·8% —
39.07	**Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:**						
	A. Of regenerated cellulose:						
	I. Objects of personal adornment	F S	18·4% 17·5%	M E	3·5% —	C1 C2	14·7% —
	II. Articles of apparel and clothing accessories	F S	18·4% 16%	M E	3·2% —	C1 C2	14·7% —

1	2	3		4		5	
39.07 (*contd*)	A. III. Other	F S	16·7% 10%	M E	2% —	C1 C2	14·7% —
	B. Of vulcanised fibre:						
	I. Objects of personal adornment		13·1%	M E	3·5% —	C1 C2	9·6% —
	II. Articles of apparel and clothing accessories		12·8%	M E	3·2% —	C1 C2	9·6% —
	III. Lighting appliances and fittings		12·8%	M E	3·2% —	C1 C2	9·6% —
	IV. Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery		12·8%	M E	3·2% —	C1 C2	9·6% —
	V. Beads and bead trimmings:						
	a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	F S	9·6% —		—	C1 C2	9·6% —
	b) Other		12%	M E	2·4% —	C1 C2	9·6% —
	VI. Other	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	C. Of hardened proteins:						
	I. Objects of personal adornment		12·4%	M E	3·5% —	C1 C2	8·9% —
	II. Articles of apparel and clothing accessories		12·1%	M E	3·2% —	C1 C2	8·9% —
	III. Beads and bead trimmings:						
	a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	F S	8·9% —		—	C1 C2	8·9% —
	b) Other		11·2%	M E	2·4% —	C1 C2	8·9% —
	IV. Other	F S	11·2% 10%	M E	2% —	C1 C2	8·9% —
	D. Of chemical derivatives of rubber:						
	I. Objects of personal adornment		12·4%	M E	3·5% —	C1 C2	8·9% —
	II. Articles of apparel and clothing accessories		12·1%	M E	3·2% —	C1 C2	8·9% —
	III. Beads and bead trimmings:						
	a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	F S	8·9% —		—	C1 C2	8·9% —
	b) Other		11·2%	M E	2·4% —	C1 C2	8·9% —

1	2	3		4		5	
	IV. Other	F	11·2%	M	2%	C1	8·9%
		S	10%	E	—	C2	—
	E. Of other materials:						
	I. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12		8·4%	M	2%	C1	6·4%
				E	—	C2	—
	II. Other:						
	a) Clock and watch glasses		18·6%	M	4·6%	C1	15·7%
				E	—	C2	8.5%
	b) Objects of personal adornment	F	17·6%	M	3·5%	C1	14%
		S	17·5%	E	—	C2	—
	c) Articles of apparel and clothing accessories ...	F	17·6%	M	3·2%	C1	14%
		S	16%	E	—	C2	—
	d) Lighting appliances and fittings	F	17·6%	M	3·2%	C1	14%
		S	16%	E	—	C2	—
	e) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	F	17·6%	M	3·2%	C1	14%
		S	16%	E	—	C2	—
	f) Beads and bead trimmings:						
	1. Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	F	14%		—	C1	14%
		S	—			C2	—
	2. Other	F	17·6%	M	3%	C1	14%
		S	15%	E	—	C2	—
	g) Other	F	16%	M	2%	C1	14%
		S	10%	E	—	C2	—

Chapter 40

Rubber, Synthetic Rubber, Factice, and Articles thereof

Notes

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
   (*a*) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;
   (*b*) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
   (*c*) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
      (i) Weighing not more than 1,500 g/m^2; or
      (ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;
      and articles of those fabrics;
   (*d*) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;
   (*e*) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
   (*f*) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.
   However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter:
   (*a*) Footwear or parts thereof falling within Chapter 64;
   (*b*) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
   (*c*) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
   (*d*) Articles falling within Chapter 90, 92, 94 or 96;
   (*e*) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
   (*f*) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In Note 1. to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:
   (*a*) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

      Such substances include *cis*-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR);
   (*b*) Thioplasts (TM); and
   (*c*) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (*a*) above.

5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to:

   (*a*) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;

   (*b*) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or

   (*c*) Mixtures of any of the products specified in Note 1. to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

7. Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.
   For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

   In heading No. 40.08 the expressions "rods" and "profile shapes" and in heading No. 40.15 the expressions "rods", "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
	I. Raw rubber						
40.01	**Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:**						
	A. Natural rubber latex:						
	I. Mixtures of natural rubber latex and synthetic rubber latex		0·8%	M E	0·8% —		—
	II. Other		—		—		—
	B. Natural rubber, balata, gutta-percha, and similar natural gums:						
	I. Natural rubber, balata in pieces not less than 50 mm thick, and gutta-percha		—		—		—
	II. Other		0·8%	M E	0·8% —		—
40.02	**Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils:**						
	A. Factice derived from oils		4%	M E	0·8% —	C1 C2	3·2% —
	B. Products modified by the incorporation of artificial plastic materials	F S	4·8% 4%	M E	0·8% —	C1 C2	4% —
	C. Other...		0·8%	M E	0·8% —		—
40.03	**Reclaimed rubber**		2·4%	M E	1·6% —	C1 C2	0·8% —
40.04	**Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber**		—		—		—

1	2	3		4		5	
	II. Unvulcanised rubber						
40.05	**Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch:**						
	A. Rubber compounded with carbon black or with silica (masterbatch)		3·4%	M E	1% —	C1 C2	2·4% —
	B. Granules of natural or synthetic rubber compounded ready for vulcanisation	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	C. Other		4·2%	M E	1% —	C1 C2	3·2% —
40.06	**Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):**						
	A. Solutions and dispersions		7·6%	M E	2% —	C1 C2	5·6% —
	B. Other:						
	I. Blocks and similar bulk forms; rods, tubes and profile shapes	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	II. Coated or impregnated thread of silk or man-made fibres		4·4% plus w.i.g. of 2·6% or £0·0132 per kg	M E	2·6% or £0·0132 per kg, w.i.g. —		4·4% plus w.i.g. of 2·2% or £0·0112 per kg
	III. Other		6·4%	M E	2% —	C1 C2	4·4% —
	III. Articles of unhardened vulcanised rubber						
40.07	**Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber:**						
	A. Vulcanised rubber thread and cord, whether or not textile covered	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
	B. Textile thread covered or impregnated with vulcanised rubber		8%	M E	1·6% —	C1 C2	6·4% —

1	2	3		4		5	
40.08	**Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:**						
	A. Plates, sheets and strip:						
	I. Of expanded, foam or sponge rubber:						
	a) With a textile backing		10·7%	M	3·5%	C1	7·2%
				E	—	C2	—
	b) Other		9%	M	2%	C1	7·2%
				E	—	C2	—
	II. Other:						
	a) With a textile backing		9·1%	M	3·5%	C1	5·6%
				E	—	C2	—
	b) Other		7·6%	M	2%	C1	5·6%
				E	—	C2	—
	B. Rods and profile shapes		6·8%	M	2%	C1	4·8%
				E	—	C2	—
40.09	**Piping and tubing, of unhardened vulcanised rubber**	F	6·6%	M	1%	C1	5·6%
		S	5%	E	—	C2	—
40.10	**Transmission, conveyor or elevator belts or belting, of vulcanised rubber:**						
	A. Containing more than 5% by weight of man-made fibres ...		11·5%	M	3·5%		10·9%
				E	—		
	B. Other...	F	9·5%	M	1·5%	C1	8%
		S	7·5%	E	—	C2	—
40.11	**Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:**						
	A. Solid or cushion tyres and interchangeable tyre treads:						
	I. Suitable for motor vehicles		8·4%	M	2·4%		7·5%
				E	—		
	II. Other		8·4%	M	2·4%	C1	6%
				E	—	C2	—
	B. Other:						
	I. Suitable for motor vehicles		9·6%	M	2·4%	C1	9%
				E	—	C2	8%
	II. Other		9·6%	M	2·4%	C1	7·2%
				E	—	C2	—
40.12	**Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber**		10%	M	2%	C1	8%
				E	—	C2	—

1	2	3	4		5	
40.13	**Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:**					
	A. Gloves, including mittens	8·8%	M E	2·4% —	C1 C2	6·4% —
	B. Articles of apparel and clothing accessories:					
	I. Containing more than 25% by weight of man-made fibres	10·4%	M E	2·4% —		10%
	II. Other	10·4%	M E	2·4% —	C1 C2	8% —
40.14	**Other articles of unhardened vulcanised rubber:**					
	A. Of expanded, foam or sponge rubber	8·4%	M E	2% —	C1 C2	6·4% —
	B. Other:					
	I. Articles of stationery of the following types, viz. bands and erasers	6·3%	M E	1·5% —	C1 C2	4·8% —
	II. Other	6·8%	M E	2% —	C1 C2	4·8% —
	IV. Hardened rubber (ebonite and vulcanite); articles made thereof					
40.15	**Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:**					
	A. In bulk or blocks, in plates, sheets or strip, in rods, profile shapes or tubes	4·2%	M E	1% —	C1 C2	3·2% —
	B. Scrap, waste and powder, of hardened rubber	1%	M E	1% —		—
40.16	**Articles of hardened rubber (ebonite and vulcanite)**	8%	M E	2% —	C1 C2	6% —

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)

Chapter 41

Raw Hides and Skins (other than Furskins) and Leather

Notes

1. This Chapter does not cover:
   (*a*) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);
   (*b*) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
   (*c*) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
41.01	**Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool**	—	—	—
41.02	**Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08:**			
	A. East India kip, whole, whether or not the heads and legs have been removed, weighing each not more than 4·5 kg net, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	1·6%	M 1·6% E —	—

1	2	3		4		5	
	B. Other:						
	I. Box and willow calf, box and willow sides and other chrome tanned leather, in skins or pieces weighing less than 1·8 kg each, but not including wet blue chrome tanned leather		9·6%	M E	3·2% —	C1 C2	6·4% —
	II. Other:						
	a) Dressed		8·8%	M E	2·4% —	C1 C2	6·4% —
	b) Other		8%	M E	1·6% —	C1 C2	6·4% —
41.03	**Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:**						
	A. Of Indian hair sheep, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles		1·6%	M E	1.6% —		—
	B. Other:						
	I. Not further prepared than tanned		4%	M E	1·6% —	C1 C2	2·4% —
	II. Other:						
	a) Chrome tanned and coloured black, of a thickness not exceeding 0·20 mm	F S	4% —		—	C1 C2	4% —
	b) Other		6·4%	M E	2·4% —	C1 C2	4% —
41.04	**Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:**						
	A. Of Indian goat or kid, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles		1·6%	M E	1·6% —		—
	B. Other:						
	I. Not further prepared than tanned		4·4%	M E	1·6% —	C1 C2	2·8% —
	II. Other:						
	a) Glacé kid, being chrome tanned goat skin of smooth, polished finish		5·6%	M E	1·6% —	C1 C2	4% —
	b) Other		6·4%	M E	2·4% —	C1 C2	4% —

1	2	3	4		5	
41.05	**Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08:**					
	A. Of reptiles, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	1·6%	M E	1·6% —		—
	B. Other:					
	I. Not further prepared than tanned	4·8%	M E	1·6% —	C1 C2	3·2% —
	II. Other	5·2%	M E	1·6% —	C1 C2	3·6% —
41.06	**Chamois-dressed leather**	6·4%	M E	2·4% —	C1 C2	4% —
41.07	**Parchment-dressed leather**	6·4%	M E	2·4% —	C1 C2	4% —
41.08	**Patent leather and imitation patent leather; metallised leather** ...	5·5%	M E	1·5% —	C1 C2	4% —
41.09	**Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour**	—		—		—
41.10	**Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls**	5%	M E	1% —	C1 C2	4% —

Chapter 42

Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (other than Silk-Worm Gut)

Notes

1. This Chapter does not cover:
   (*a*) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
   (*b*) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
   (*c*) String or net bags of Section XI;
   (*d*) Articles falling within Chapter 64;
   (*e*) Headgear or parts thereof falling within Chapter 65;
   (*f*) Whips, riding-crops or other articles of heading No. 66.02;
   (*g*) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
   (*h*) Furniture or parts of furniture (Chapter 94);
   (*ij*) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
   (*k*) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
42.01	**Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal**	9%	M 2% E —	C1 7·2% C2 —
42.02	**Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:**			

1	2	3	4	5
42.02 (*contd*)	A. Of artificial plastic sheeting:			
	I. Women's handbags and pochettes	F 12% plus w.i.g. of 2% or £0·0150 each S 10% or £0·0750 each, w.i.g.	M 2% or £0·0150 each, w.i.g. E —	C1 12% C2 —
	II. Other articles	F 14% S 10%	M 2% E —	C1 12% C2 —
	B. Of other materials:			
	I. Women's handbags and pochettes of leather, material resembling leather, composition leather or paperboard	6% plus w.i.g. of 2% or £0·0150 each	M 2% or £0·0150 each, w.i.g. E —	C1 6% C2 —
	II. Other articles	8%	M 2% E —	C1 6% C2 —
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather:**			
	A. Articles of apparel	10·4%	M 4% E —	C1 6·4% C2 —
	B. Gloves, including mittens and mitts:			
	I. Protective, for all trades	15·4%	M 5% E —	C1 10·4% C2 —
	II. Special, for sports	13·8%	M 5% E —	C1 8·8% C2 —
	III. Other	13·4%	M 5% E —	C1 8·4% C2 —
	C. Other clothing accessories	10%	M 4% E —	C1 6% C2 —
42.04	**Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:**			
	A. Conveyor or transmission belts or belting	5·5%	M 1·5% E —	C1 4% C2 —
	B. Other...	8·4%	M 2% E —	C1 6·4% C2 —
42.05	**Other articles of leather or of composition leather**	7·6%	M 2% E —	C1 5·6% C2 —
42.06	**Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons**	6·8%	M 2% E —	C1 4·8% C2 —

Chapter 43

Furskins and Artificial Fur; Manufactures thereof

Notes

1. Throughout this Schedule references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:
   (*a*) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
   (*b*) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1. (*c*) to that Chapter);
   (*c*) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
   (*d*) Articles falling within Chapter 64;
   (*e*) Headgear or parts thereof falling within Chapter 65; or
   (*f*) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.

4. Articles of apparel and clothing accessories (except those excluded by Note 2.) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
43.01	**Raw furskins**	—	—	—
43.02	**Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):**			

1	2	3	4		5	
43.02 (*contd*)	A. Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms:					
	I. Furskins assembled in plates, crosses and similar forms	7·6%	M E	4% —	C1 C2	3·6% —
	II. Other	4·8%	M E	1·2% —	C1 C2	3·6% —
	B. Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	1·2%	M E	1·2% —		—
43.03	**Articles of furskin:**					
	A. Articles of a kind commonly used in machinery or plant ...	9·6%	M E	4% —	C1 C2	5·6% —
	B. Other...	11·6%	M E	4% —	C1 C2	7·6% —
43.04	**Artificial fur and articles made thereof**	11·2%	M E	4% —	C1 C2	7·2% —

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Chapter 44

Wood and Articles of Wood; Wood Charcoal

Notes

1. This Chapter does not cover:
   (*a*) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
   (*b*) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
   (*c*) Activated charcoal (heading No. 38.03);
   (*d*) Articles falling within Chapter 46;
   (*e*) Footwear or parts thereof falling within Chapter 64;
   (*f*) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
   (*g*) Goods falling within heading No. 68.09;
   (*h*) Imitation jewellery falling within heading No. 71.16;
   (*ij*) Goods falling within Section XVII (for example, wheelwrights' wares);
   (*k*) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (*l*) Musical instruments or parts thereof (Chapter 92);
   (*m*) Parts of firearms (heading No. 93.06);
   (*n*) Furniture or parts thereof falling within Chapter 94;
   (*o*) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
   (*p*) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Additional Note

For the purposes of heading No. 44.12, "*wood flour*" *means wood powder of which not more than* 8% *by weight is retained by a sieve with an aperture of* 0·63 *mm.*

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
44.01	**Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust**		0·8%	M E	0·8% —		—
44.02	**Wood charcoal (including shell and nut charcoal), agglomerated or not**	F S	6·2% 5%	M E	1% —	C1 C2	5·2% —
44.03	**Wood in the rough, whether or not stripped of its bark or merely roughed down:**						
	A. Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6 m nor more than 18 m in length and with a circumference at the butt end of more than 45 cm but not more than 90 cm	F S	2·4% —		—	C1 C2	2·4% —
	B. Other:						
	I. Logs not exceeding 2·16 m in length and 1·22 m in girth at the narrower end and not being of ash		—		—		—
	II. Other:						
	a) Of the following species, namely, species of *Acer, Betula, Fagus, Fraxinus, Juglans, Populus, Quercus* and *Ulmus; Castanea sativa; Eucalyptus diversicolor; Eucalyptus marginata*		0·8%	M E	0·8% —		—
	b) Other		—		—		—
44.04	**Wood, roughly squared or half-squared, but not further manufactured:**						
	A. Of the following species, namely, species of *Acer, Betula, Fagus, Fraxinus, Juglans, Populus, Quercus* and *Ulmus; Castanea sativa; Eucalyptus diversicolor; Eucalyptus marginata*		0·8%	M E	0·8% —		—
	B. Other...		—		—		—

1	2	3		4		5	
44.05	**Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:**						
	A. Small boards for the manufacture of pencils:						
	I. Of the following species, namely, coniferous species; species of *Acer*, *Betula*, *Fagus*, *Fraxinus*, *Juglans*, *Populus*, *Quercus* and *Ulmus*; *Castanea sativa*; *Eucalyptus diversicolor*; *Eucalyptus marginata*:						
	a) Of incense cedar, not exceeding 191 mm in length and 77 mm in width		—		—		—
	b) Other		1%	M E	1% —		—
	II. Other		—		—		—
	B. Coniferous wood, of a length of 125 cm or less and of a thickness of less than 12·5 mm:						
	I. Feather-edged boards		5·2%	M E	1·2% —	C1 C2	4% —
	II. Boxboards		5%	M E	1% —	C1 C2	4% —
	III. Other	F S	4% —		—	C1 C2	4% —
	C. Other:						
	I. Of the following species, namely, coniferous species; species of *Acer*, *Betula*, *Fagus*, *Fraxinus*, *Juglans*, *Populus*, *Quercus* and *Ulmus*; *Castanea sativa*; *Eucalyptus diversicolor*; *Eucalyptus marginata*:						
	a) Feather-edged boards		1·2%	M E	1·2% —		—
	b) Boxboards		1%	M E	1% —		—
	c) Other:						
	1. Of coniferous species		—		—		—
	2. Other		0·8%	M E	0·8% —		—
	II. Other		—		—		—
44.06	**Wood paving blocks**		3·2%	M E	0·8% —	C1 C2	2·4% —

1	2	3		4		5	
44.07	**Railway or tramway sleepers of wood:**						
	A. Injected or otherwise impregnated to any degree:						
	I. Of coniferous species	F	4%		—	C1	4%
		S	—			C2	—
	II. Other		5%	M	1%	C1	4%
				E	—	C2	—
	B. Other:						
	I. Of coniferous species	F	2·4%		—	C1	2·4%
		S	—			C2	—
	II. Other		3·4%	M	1%	C1	2·4%
				E	—	C2	—
44.08	**Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn**		3·5%	M	0·8%	C1	2·8%
				E	—	C2	—
44.09	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:**						
	A. Pulpwood in chips or particles:						
	I. Pulpwood, in the form of chips, with an uncompacted bulk density of not less than 160 kg/m³ when measured by a loose weight method using the apparatus described in British Standard 812:1967, and of which not more than 5% by weight passes a sieve having a nominal width of aperture of 2·00 mm, and imported in consignments of not less than 508 t each		—		—		—
	II. Other		1·6%	M	1·6%		—
				E	—		
	B. Other:						
	I. Hoopwood		4·2%	M	1%	C1	3·2%
				E	—	C2	—
	II. Other		4·8%	M	1·6%	C1	3·2%
				E	—	C2	—
44.10	**Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like**		3·4%	M	1%	C1	2·4%
				E	—	C2	—

1	2	3		4		5	
44.11	**Drawn wood; match splints; wooden pegs or pins for footwear** ...		6·8%	M E	2% —	C1 C2	4·8% —
44.12	**Wood wool and wood flour:**						
	A. Wood wool	F S	£0·2706 per t plus 4% £1·3530 per t	M E	£0·2706 per t —	C1 C2	4% —
	B. Wood flour		5·5%	M E	1·5% —	C1 C2	4% —
44.13	**Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured:**						
	A. Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured		7%	M E	3% —	C1 C2	4% —
	B. Other...		5%	M E	1% —	C1 C2	4% —
44.14	**Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:**						
	A. Small boards for the manufacture of pencils:						
	I. Of incense cedar, not exceeding 191 mm in length and 77 mm in width		—		—		—
	II. Other		1%	M E	1% —		—
	B. Other:						
	I. Boxboards; veneer sheets and sheets for plywood ...	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	II. Other:						
	a) Of coniferous species	F S	5·6% —		—	C1 C2	5·6% —
	b) Other	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
44.15	**Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:**						
	A. Plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material:						
	I. Plywood	F S	11·4% 5%		—	C1 C2	10·4% —

1	2	3		4		5	
44.15 (*contd*)	A. II. Other	F S	11·4% 5%	M E	1% —	C1 C2	10·4% —
	B. Other...	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
44.16	**Cellular wood panels, whether or not faced with base metal** ...		6%	M E	2% —	C1 C2	4% —
44.17	**"Improved" wood, in sheets, blocks or the like**		4·2%	M E	1% —	C1 C2	3·2% —
44.18	**Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like:**						
	A. Flaxboard	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	B. Other		13·2%	M E	3·6% —	C1 C2	9·6% —
44.19	**Wooden beadings and mouldings, including moulded skirting and other moulded boards**		7·5%	M E	1·5% —	C1 C2	6% —
44.20	**Wooden picture frames, photograph frames, mirror frames and the like:**						
	A. Carved		7·5%	M E	1·5% —	C1 C2	6% —
	B. Other...		8%	M E	2% —	C1 C2	6% —
44.21	**Complete wooden packing cases, boxes, crates, drums and similar packings:**						
	A. Wholly or partly of plywood, blockboard, laminboard, battenboard or similar laminated wood products (including veneered wood panels and sheets)	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
	B. Other: I. Unassembled, and consisting of softwood boxboards not dove-tailed, mortised or tenoned at the ends	F S	9% 5%	M E	1% —	C1 C2	8% —

1	2	3		4		5	
	II. Other	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
44.22	**Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08:**						
	A. Sections of cask-heads not dowel-holed or pegged, and cask-heads consisting of a single circular sheet of wood	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	B. Empty palm oil casks, assembled, with staves not less than 0·99 m and not more than 1·12 m in length and heads not less than 0·86 m and not more than 1·02 m in diameter, which have been used to contain palm oil	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	C. Used casks and barrels of oak, whether assembled or not; staves and heads, being parts of such casks and barrels	F S	4·4% —		—	C1 C2	4·4% —
	D. Other...		6%	M E	1·6% —	C1 C2	4·4% —
44.23	**Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):**						
	A. Shuttering for concrete constructional work		5·9%	M E	1·5% —	C1 C2	4·4% —
	B. Other:						
	I. Hardwood parquet flooring panels, assembled		8·6%	M E	3% —	C1 C2	5·6% —
	II. Other		7%	M E	1·5% —	C1 C2	5·6% —
44.24	**Household utensils of wood**		9%	M E	3% —	C1 C2	6% —
44.25	**Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:**						
	A. Handles for articles of cutlery, forks and spoons; brush bodies		7·2%	M E	2% —	C1 C2	5·2% —
	B. Other:						
	I. Last blocks roughly shaped by sawing or turning but not further manufactured; fork, shovel and spade handles of the box or "D" type, whether riveted or not	F S	4·8% —		—	C1 C2	4·8% —

1	2	3		4		5	
44.25 (*contd*)	B. II. Other		6·8%	M E	2% —	C1 C2	4·8% —
44.26	**Spools, cops, bobbins, sewing thread reels and the like, of turned wood:**						
	A. Reels for sewing thread and the like:						
	I. Reels and reel blocks, not exceeding 127 mm in length and 64 mm in diameter, punched longitudinally	F S	3·3% 2·5%	M E	0·5% —	C1 C2	2·8% —
	II. Other		4·4%	M E	1·6% —	C1 C2	2·8% —
	B. Other...		8%	M E	1·6% —	C1 C2	6·4% —
44.27	**Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:**						
	A. Beads and bead trimmings; carved pictures and wall plaques		7%	M E	1·5% —	C1 C2	5·6% —
	B. Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candlesticks) and other fancy articles of wood		8·6%	M E	3% —	C1 C2	5·6% —
	C. Other...		7·6%	M E	2% —	C1 C2	5·6% —
44.28	**Other articles of wood:**						
	A. Foundry moulding patterns		5·8%	M E	3% —	C1 C2	2·8% —
	B. Blind rollers, whether or not fitted with springs:						
	I. Spring blind or shade rollers, whether with brackets or laths or not, and whether in sets or not, and rollers therefor bored at one or both ends or further manufactured	F S	6·2% 5%	M E	1% —	C1 C2	5·2% —
	II. Other		8·2%	M E	3% —	C1 C2	5·2% —
	C. Other:						
	I. Pallets of a kind used with fork lift trucks having two-tongue forks	F S	5·6% —		—	C1 C2	5·6% —

1	2	3		4		5	
	II. Softwood boxboards, other than those covered by headings Nos. 44.05, 44.13, 44.14 and 44.21, not dovetailed, mortised or tenoned at the ends	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	III. Stems of turned ash, being straight lengths of not less than 0·45 m and not more than 1·07 m, of circular cross-section of diameter (uniform throughout the length) not less than 34 mm and not more than 43 mm, not further prepared or manufactured	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	IV. Other		8·6%	M E	3% —	C1 C2	5·6% —

Chapter 45

Cork and Articles of Cork

Notes

1. This Chapter does not cover:
   (*a*) Footwear or parts of footwear falling within Chapter 64;
   (*b*) Headgear or parts of headgear falling within Chapter 65; or
   (*c*) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
45.01	**Natural cork, unworked, crushed, granulated or ground; waste cork**	F S	2·4% —	M E	— 2·4%	C1 C2	2·4% —
45.02	**Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)**	F S	7·4% 5%	M E	1% —	C1 C2	6·4% —
45.03	**Articles of natural cork:**						
	A. Discs not exceeding 31 mm in diameter nor 5 mm in thickness; stoppers containing no material other than natural cork, wax and adhesives	F S	12·8% —		—	C1 C2	12·8% —
	B. Other:						
	I. Stoppers not containing metal, rubber or wood	F S	13·8% 5%	M E	1% —	C1 C2	12·8% —
	II. Other	F S	14·8% 10%	M E	2% —	C1 C2	12·8% —

1	2	3		4		5	
45.04	**Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:**						
	A. Discs for the manufacture of crown corks	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	B. Other:						
	I. Stoppers not containing metal, rubber or wood; tiles, not exceeding 10 mm in thickness, and of which neither the length nor the width exceeds 331 mm, tongued and grooved and surface smoothed, but not further prepared or manufactured; rectangular blocks, plates, sheets or strips, made wholly from cork	F S	13·8% 5%	M E	1% —	C1 C2	12·8% —
	II. Other	F S	14·8% 10%	M E	2% —	C1 C2	12·8% —

Chapter 46

Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork

Notes

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover:
   (*a*) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
   (*b*) Footwear or headgear or parts thereof falling within Chapter 64 or 65;
   (*c*) Vehicles and bodies for vehicles, of basketware (Chapter 87); or
   (*d*) Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
46.01	**Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips:**						
	A. Of unspun vegetable materials		1%	M E	1% —		—
	B. Other...	F S	6·2% 5%	M E	1% —	C1 C2	5·2% —
46.02	**Plaiting materials (other than products falling within heading No. 46.01) bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:**						
	A. Coarse matting; straw envelopes for bottles; screens and other coarse articles used for packing or for protection:						
	I. Matting of rush, reed, straw or grass	F S	4·5% 2·5%	M E	0·5% —	C1 C2	4% —

1	2	3		4		5	
	II. Woven material and matting, of raffia; straw envelopes for bottles		5%	M E	1% —	C1 C2	4% —
	III. Other		6%	M E	2% —	C1 C2	4% —
	B. Chinese mats and matting and similar mats and matting:						
	I. Of rush, reed, straw or grass	F S	4·9% 2·5%	M E	0·5% —	C1 C2	4·4% —
	II. Of raffia	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	III. Of other materials		6·4%	M E	2% —	C1 C2	4·4% —
	C. Other articles:						
	I. Of unspun vegetable materials:						
	a) Not backed or lined with paper or woven fabric:						
	1. Mats and matting of rush, reed, straw or grass	F S	5·3% 2·5%	M E	0·5% —	C1 C2	4·8% —
	2. Woven material and mats and matting, of raffia	F S	5·8% 5%	M E	1% —	C1 C2	4·8% —
	3. Other		6·8%	M E	2% —	C1 C2	4·8% —
	b) Backed or lined with paper or woven fabric:						
	1. Mats and matting of rush, reed, straw or grass	F S	4·9% 2·5%	M E	0·5% —	C1 C2	4·4% —
	2. Woven material and mats and matting, of raffia	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	3. Other		6·4%	M E	2% —	C1 C2	4·4% —
	II. Of strips of paper, whether or not mixed in any proportion with vegetable materials:						
	a) Woven material and mats and matting, of raffia ...	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	b) Other		6·4%	M E	2% —	C1 C2	4·4% —
	III. Of other plaiting materials		9·5%	M E	2% —	C1 C2	7·6% —

1	2	3	4	5
46.03	**Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah:**			
	A. Baskets of osier, willow, cane or wicker	14%	M 6% E —	C1 8% C2 —
	B. Mats and matting, of rush, reed, straw or grass	F 8·5% S 2·5%	M 0·5% E —	C1 8% C2 —
	C. Other...	10%	M 2% E —	C1 8% C2 —

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

Paper-making Material

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
47.01	**Pulp derived by mechanical or chemical means from any fibrous vegetable material:**			
	A. Wood pulp; straw pulp, bleached; bagasse pulp; pulp of esparto, albardin grass or diss (vine-tie) grass; reed or rush pulp, bleached; pulp of manila hemp (abaca)	—	—	—
	B. Bleached fibrous hydroxyethylated cotton linter pulp, which is insoluble in water and in which the ethylene oxide which is combined with the cotton linters amounts to not less than 1·2% and not more than 7·5% by weight of the finished product	—	—	—
	C. Other	1%	M 1% E —	—
47.02	**Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making:**			
	A. Waste paper and paperboard: I. Fit only for use in paper-making	—	—	—

1	2	3		4	5	
47.02 (*contd*)	**A.** II. Other: a) To be rendered fit only for use in paper-making ... b) Other	 — F S	 — 1·2% —	 — —	 — C1 C2	 — 1·2% —
	B. Scrap articles of paper or of paperboard, fit only for use in paper-making		—	—		—

Chapter 48

Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard

Notes

1. This Chapter does not cover:
   (*a*) Stamping foils of heading No. 32.09;
   (*b*) Perfume and cosmetic papers (heading No. 33.06);
   (*c*) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
   (*d*) Paper or paperboard, sensitised (heading No. 37.03);
   (*e*) Paper-reinforced stratified artificial plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
   (*f*) Goods falling within heading No. 42.02 (for example, travel goods);
   (*g*) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
   (*h*) Paper yarn or textile articles of paper yarn (Section XI);
   (*ij*) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
   (*k*) Metal foil backed with paper or paperboard (Section XV);
   (*l*) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
   (*m*) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3., headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in this Chapter.

4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:
   (*a*) In strips or rolls of a width not exceeding 15 cm; or
   (*b*) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or
   (*c*) Cut into shapes other than rectangular shapes.
   Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3., within heading No. 48.02.

5. For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to:
   (*a*) Paper in rolls, suitable for wall or ceiling decoration, being:
      (i) Paper with one or with two margins, with or without guide marks; or
      (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;
   (*b*) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated, of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia* to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49. *However, dress patterns and models, of paper or paperboard, shall be classified within heading No.* 48.21 *regardless of the printing appearing thereon.*

Additional Note

For the purpose of subheading 48.01 *A., the expression "newsprint" shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least* 70% *of the total fibre content, glazed to an extent not exceeding* 130 *seconds Bekk, unsized, weighing not less than* 40 *g/m²* *and not more than* 57 *g/m², with watermarks not less than* 4 *cm but not more than* 10 *cm apart, imported in reels of a width of not less than* 31 *cm, containing* 8% *or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No.* 49.02, *published at least ten times per year.*

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
	I. Paper and paperboard, in rolls or in sheets						
48.01	**Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:**						
	A. Newsprint	F S	5·6% —	M E	— 3·5%	C1 C2	5·6% —
	B. Cigarette paper		8·6%	M E	3% 3·5%	C1 C2	5·6% —
	C. Kraft paper and kraft board:						
	I. For the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04	F S	2·4% —	M E	— 1·5%	C1 C2	2·4% —

1	2	3		4		5	
	II. Other:						
	a) Weighing more than 220 g/m²:						
	1. Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	F	10·4%	M	2%	C1	8·4%
		S	10%	E	6%	C2	—
	2. Other		12%	M	3·6%	C1	8·4%
				E	6%	C2	—
	b) Weighing not more than 220 g/m²:						
	1. Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	F	10·4%	M	2%	C1	8·4%
		S	10%	E	6%	C2	—
	2. Machine glazed paper (excluding that of subheading 1. above)		10·5%	M	2·4%	C1	8·4%
				E	6%	C2	—
	3. Other		12%	M	3·6%	C1	8·4%
				E	6%	C2	—
	D. Paper weighing not more than 15 g/m² for use in stencil making:						
	I. Machine glazed		6·4%	M	2·4%	C1	4%
				E	2·5%	C2	—
	II. Other		7%	M	3%	C1	4%
				E	2·5%	C2	—
	E. Other:						
	I. Weighing more than 220 g/m²:						
	a) Strawboard, being board containing not less than 90% by weight of unbleached cereal straw pulp		12%	M	2·4%	C1	9·6%
				E	6%	C2	—
	b) Other		13·2%	M	3·6%	C1	9·6%
				E	6%	C2	—
	II. Weighing not more than 220 g/m²:						
	a) Machine glazed paper (excluding fully bleached white poster paper)		12%	M	2·4%	C1	9·6%
				E	6%	C2	—
	b) Other:						
	1. Tissue paper		12·6%	M	3%	C1	9·6%
				E	6%	C2	—

1	2	3		4		5	
48.01 (*contd*)	E II. b) 2. Printing paper:						
	aa) Paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45 g/m², containing not less than 70% of mechanical wood pulp and of a weight not less than 48 nor more than 62 g/m²	F S	9·6% —	M E	— 6%	C1 C2	9·6% —
	bb) Other		12·6%	M E	3% 6%	C1 C2	9·6% —
	3. Writing or duplicating paper in sheets		12·6%	M E	3% 6%	C1 C2	9·6% —
	4. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp		12·6%	M E	3% 6%	C1 C2	9·6% —
	5. Other		13·2%	M E	3·6% 6%	C1 C2	9·6% —
48.02	**Hand-made paper and paperboard:**						
	A. Tissue paper; writing or printing paper in sheets measuring more than 36 cm in either length or breadth		9%	M E	3% 3·7%	C1 C2	6% —
	B. Other...		9·6%	M E	3·6% 3·7%	C1 C2	6% —
48.03	**Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:**						
	A. Greaseproof paper and imitation greaseproof paper	F S	13% 12%	M E	2·4% 6·5%	C1 C2	10·4% —
	B. Other...		14%	M E	3·6% 6·5%	C1 C2	10·4% —
48.04	**Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets:**						
	A. Weighing more than 220 g/m² and, apart from adhesive, consisting wholly of strawboards containing not less than 90% by weight of unbleached cereal straw pulp	F S	13% 12%	M E	2·4% 6·5%	C1 C2	10·4% —
	B. Other...		14%	M E	3·6% 6·5%	C1 C2	10·4% —

1	2	3		4		5	
48.05	**Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:**						
	A. Paper and paperboard, corrugated:						
	I. Of a weight when fully extended equivalent to not more than 220 g/m², not being corrugated with flat surface sheets:						
	a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	F S	13·2% 10%	M E	2% 7%	C1 C2	11·2% —
	b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	F S	14% 12%	M E	2·4% 7%	C1 C2	11·2% —
	c) Other:						
	1. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp		14%	M E	3% 7%	C1 C2	11·2% —
	2. Greaseproof and imitation greaseproof paper	F S	14% 12%	M E	2·4% 7%	C1 C2	11·2% —
	3. Other		14·8%	M E	3·6% 7%	C1 C2	11·2% —
	II. Other:						
	a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets	F S	13·2% 10%	M E	2% 7%	C1 C2	11·2% —
	b) Other		14·8%	M E	3·6% 7%	C1 C2	11·2% —
	B. Other:						
	I. Of a weight when fully extended equivalent to not more than 220 g/m²:						
	a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	F S	12·4% 10%	M E	2% 6·5%	C1 C2	10·4% —
	b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)	F S	13% 12%	M E	2·4% 6·5%	C1 C2	10·4% —

1	2	3		4		5	
48.05 (*contd*)	B. I. c) Other:						
	1. Tissue paper; printing paper; writing paper in sheets		13·4%	M E	3% 6·5%	C1 C2	10·4% —
	2. Strawpaper, being paper manufactured entireiy from unbleached cereal straw pulp		13·4%	M E	3% 6·5%	C1 C2	10·4% —
	3. Greaseproof and imitation greaseproof paper ...	F S	13% 12%	M E	2·4% 6·5%	C1 C2	10·4% —
	4. Other		14%	M E	3·6% 6·5%	C1 C2	10·4% —
	II. Other:						
	a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	F S	12·4% 10%	M E	2% 6·5%	C1 C2	10·4% —
	b) Other		14%	M E	3·6% 6·5%	C1 C2	10·4% —
48.06	**Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:**						
	A. Printing paper; writing or duplicating paper in sheets		13·4%	M E	3% 6·5%	C1 C2	10·4% —
	B. Other...		14%	M E	3·6% 6·5%	C1 C2	10·4% —
48.07	**Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:**						
	A. Coated with mica powder:						
	I. Weighing not more than 220 g/m²:						
	a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre		10%	M E	2% 5%	C1 C2	8% —
	b) Other		11·6%	M E	3·6% 5%	C1 C2	8% —
	II. Weighing more than 220 g/m²		11·6%	M E	3·6% 5%	C1 C2	8% —
	B. Other:						
	I. Weighing not more than 220 g/m²:						
	a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	F S	11·6% 10%	M E	2% 6%	C1 C2	9·6% —

1	2	3		4		5	
	b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)		12%	M E	2·4% 6%	C1 C2	9·6% —
	c) Other:						
	1. Tissue paper; printing paper; writing or duplicating paper in sheets		12·6%	M E	3% 6%	C1 C2	9·6% —
	2. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp		12·6%	M E	3% 6%	C1 C2	9·6% —
	3. Greaseproof and imitation greaseproof paper ...		12%	M E	2·4% 6%	C1 C2	9·6% —
	4. Other		13·2%	M E	3·6% 6%	C1 C2	9·6% —
	II. Weighing more than 220 g/m²:						
	a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being composite board	F S	11·6% 10%	M E	2% 6%	C1 C2	9·6% —
	b) Strawboard, being board containing not less than 90% by weight of unbleached cereal straw pulp		12%	M E	2·4% 6%	C1 C2	9·6% —
	c) Other		13·2%	M E	3·6% 6%	C1 C2	9·6% —
48.08	**Filter blocks, slabs and plates, of paper pulp**		14%	M E	3·6% 6·5%	C1 C2	10·4% —
48.09	**Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders**		12·4%	M E	3·6% —	C1 C2	8·8% —
	II. Paper and paperboard cut to size or shape and articles of paper or paperboard						
48.10	**Cigarette paper, cut to size, whether or not in the form of booklets or tubes**		9%	M E	3% 3·7%	C1 C2	6% —
48.11	**Wallpaper and lincrusta; window transparencies of paper**	F S	12·4% 10%	M E	2% 6·5%	C1 C2	10·4% —

1	2	3		4		5	
48.12	**Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound**	F S	13·2% 10%	M E	2% 7%	C1 C2	11·2% —
48.13	**Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes**		13·2%	M E	3·6% 6%	C1 C2	9·6% —
48.14	**Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery**		15%	M E	3% 7·5%	C1 C2	12% —
48.15	**Other paper and paperboard, cut to size or shape:** A. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber: I. Weighing not more than 220 g/m²:						
	a) Manufactured wholly of bleached or unbleached sulphate cellulose fibre		7·2%	M E	2% 3·2%	C1 C2	5·2% —
	b) Of machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)		7·6%	M E	2·4% 3·2%	C1 C2	5·2% —
	c) Other		8·8%	M E	3·6% 3·2%	C1 C2	5·2% —
	II. Weighing more than 220 g/m²		8·8%	M E	3·6% 3·2%	C1 C2	5·2% —
	B. Other: I. Weighing not more than 220 g/m²:						
	a) For the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04	F S	9·6% —	M E	— 6%	C1 C2	9·6% —
	b) Toilet paper		13·2%	M E	3·6% 6%	C1 C2	9·6% —
	c) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets	F S	11·6% 10%	M E	2% 6%	C1 C2	9·6% —
	d) Machine glazed paper (excluding paper comprised in subheading a), b) or c) above and fully bleached white poster paper) in strips, rolls or in square-cut or angle-cut sheets		12%	M E	2·4% 6%	C1 C2	9·6% —

1	2	3		4		5	
	e) Greaseproof and imitation greaseproof paper in strips, rolls or in square-cut or angle-cut sheets		12%	M E	2·4% 6%	C1 C2	9·6% —
	f) Other:						
	1. Tissue paper in strips, rolls or rectangular sheets		12·6%	M E	3% 6%	C1 C2	9·6% —
	2. Writing or printing paper in parallelograms of which all sides exceed 36 cm		12·6%	M E	3% 6%	C1 C2	9·6% —
	3. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp		12·6%	M E	3% 6%	C1 C2	9·6% —
	4. Other		13·2%	M E	3·6% 6%	C1 C2	9·6% —
	II. Weighing more than 220 g/m²		13·2%	M E	3·6% 6%	C1 C2	9·6% —
48.16	**Boxes, bags and other packing containers, of paper or paperboard**	F S	14·4% 12%	M E	2·4% 7·5%	C1 C2	12% —
48.17	**Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like**	F S	14% 12%	M E	2·4% 7%	C1 C2	11·2% —
48.18	**Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:**						
	A. Printed forms; printed book covers (other than trade advertising material) for books of a kind falling within heading No. 49.01, 49.03, 49.04 or 49.05	F S	12% —	M E	— 7·5%	C1 C2	12% —
	B. Trade advertising material:						
	I. Material the primary purpose of which is to stimulate travel outside the United Kingdom	F S	12% —	M E	— 7·5%	C1 C2	12% —
	II. Other	F S	14·4% 12%	M E	2·4% 7·5%	C1 C2	12% —
	C. Other...	F S	14% 10%	M E	2% 7·5%	C1 C2	12% —

1	2	3		4		5	
48.19	**Paper or paperboard labels, whether or not printed or gummed** ...		14·8%	M E	3·6% 7%	C1 C2	11·2% —
48.20	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)**	F S	13·2% 10%	M E	2% 7%	C1 C2	11·2% —
48.21	**Other articles of paper pulp, paper, paperboard or cellulose wadding:**						
	A. Perforated paper and paperboard for Jacquard and similar machines		8·8%	M E	3·6% 3·2%	C1 C2	5·2% —
	B. Napkins and napkin liners, for babies, put up for retail sale...		11·6%	M E	3·6% 5%	C1 C2	8% —
	C. Other:						
	I. Paper dress patterns, including the paper envelopes in which they are enclosed; face and hand towels, made wholly of paper weighing not less than 24 g/m²; serviettes and handkerchiefs, not printed, of an area not exceeding 2,580 cm², made wholly of paper weighing not less than 17 g/m²; sanitary napkins of cellulose wadding	F S	13·2% 10%	M E	2% 7%	C1 C2	11·2% —
	II. Cards, tapes and other articles on which information has been recorded by means of perforated holes and which are for use in statistical and other machines	F S	11·2% —	M E	— 7%	C1 C2	11·2% —
	III. Other		14·8%	M E	3·6% 7%	C1 C2	11·2% —

Chapter 49

Printed Books, Newspapers, Pictures and other Products of the Printing Industry; Manuscripts, Typescripts and Plans

Notes

1. This Chapter does not cover:
   (*a*) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
   (*b*) Playing cards or other goods falling within any heading in Chapter 97; or
   (*c*) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to:
   (*a*) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
   (*b*) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
   (*c*) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
   However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.

5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
49.01	**Printed books, booklets, brochures, pamphlets and leaflets**		—		—		—
49.02	**Newspapers, journals and periodicals, whether or not illustrated** ...		—		—		—
49.03	**Children's picture books and painting books**	F	10·4%	M	—	C1	10·4%
		S	—	E	6·5%	C2	—
49.04	**Music, printed or in manuscript, whether or not bound or illustrated**		—		—		—
49.05	**Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial):**						
	A. Printed globes (terrestrial or celestial)	F	5·2%	M	—	C1	5·2%
		S	—	E	3·2%	C2	—
	B. Other...		—		—		—
49.06	**Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts**		—		—		—
49.07	**Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:**						
	A. Postage, revenue and similar stamps	F	2·4%	M	—	C1	2·4%
		S	—	E	1·5%	C2	—
	B. Banknotes		—		—		—
	C. Other:						
	I. Signed and numbered		—		—		—
	II. Other	F	6%	M	—	C1	6%
		S	—	E	3·7%	C2	—
49.08	**Transfers (Decalcomanias)**		8·4%	M	2%	C1	6·4%
				E	4%	C2	—

1	2	3		4		5	
49.09	**Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:**						
	A. Trade advertising material the primary purpose of which is to stimulate travel outside the United Kingdom	F S	8·8% —	M E	— 5·5%	C1 C2	8·8% —
	B. Other...	F S	11% 10%	M E	2% 5·5%	C1 C2	8·8% —
49.10	**Calendars of any kind, of paper or paperboard, including calendar blocks:**						
	A. Trade advertising material:						
	I. Material the primary purpose of which is to stimulate travel outside the United Kingdom	F S	7·6% —	M E	— 4·7%	C1 C2	7·6% —
	II. Other	F S	9·1% 7·5%	M E	1·5% 4·7%	C1 C2	7·6% —
	B. Other...		9·5%	M E	2% 4·7%	C1 C2	7·6% —
49.11	**Other printed matter, including printed pictures and photographs:**						
	A. Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages		—		—		—
	B. Other:						
	I. Trade advertising material, the following:						
	a) Catalogues and lists of books and publications offered for sale by publishers or booksellers established outside the United Kingdom	F S	7·2% —	M E	— 4·5%	C1 C2	7·2% —
	b) Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the United Kingdom, or to advertise exhibitions held outside the United Kingdom	F S	7·2% —	M E	— 4·5%	C1 C2	7·2% —

1	2	3		4		5	
49.11 (*contd*)	B. I. c) Other catalogues, lists, books, publications and documents:						
	1. Imported either in a packet not exceeding 1 kg in gross weight or in a packet containing not more than one copy of any catalogue, list, book, publication or document, being in either case a postal packet or a packet which does not form part of a larger consignment	F S	7·2% —	M E	— 4·5%	C1 C2	7·2% —
	2. Other		9·6%	M E	2·4% 4·5%	C1 C2	7·2% —
	d) Printed parts of catalogues, lists, books, publications and documents		9·6%	M E	2·4% 4·5%	C1 C2	7·2% —
	II. Less than full-size reproductions of articles falling within headings Nos. 49.01, 49.02, 49.03, 49.04, 49.05, 49.06, 49.07 or subheadings 49.09 A., 49.10 A.I., 49.11 A., 49.11 B.I.a), 49.11 B.I.b), 49.11 B.III.b)1., 49.11 B.III.b)2.	F S	7·2% —	M E	— 4·5%	C1 C2	7·2% —
	III. Other:						
	a) Photographic prints:						
	1. Imported in a packet not exceeding 250 g in gross weight which does not form part of a larger consignment	F S	7·2% —	M E	— 4·5%	C1 C2	7·2% —
	2. Other	F S	8·2% 5%	M E	1% 4·5%	C1 C2	7·2% —
	b) Other printed matter:						
	1. Parts of books or booklets in the form of printed pictures or illustrations not bearing a text	F S	7·2% —	M E	— 4·5%	C1 C2	7·2% —
	2. Printed documents, printed diagrams, and printed architectural, engineering and similar industrial designs or plans, not being trade advertising material	F S	7·2% —	M E	— 4·5%	C1 C2	7·2% —
	3. Other		9·6%	M E	2·4% 4·5%	C1 C2	7·2% —

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes

1. This Section does not cover:
   (*a*) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
   (*b*) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
   (*c*) Vegetable materials falling within Chapter 14;
   (*d*) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;
   (*e*) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
   (*f*) Sensitised textile fabric (heading No. 37.03);
   (*g*) Monofil of which any cross-sectional dimension exceeds 1 mm and strip (artificial straw and the like) of a width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
   (*h*) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
   (*ij*) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;
   (*k*) Articles of textile materials falling within heading No. 42.01 or 42.02;
   (*l*) Products and articles of Chapter 48 (for example, cellulose wadding);
   (*m*) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
   (*n*) Headgear or parts thereof falling within Chapter 65;
   (*o*) Hair nets (heading No. 65.05 or 67.04, as the case may be);
   (*p*) Goods falling within Chapter 67;
   (*q*) Abrasive-coated threads, cords or fabric (heading No. 68.06);
   (*r*) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
   (*s*) Articles falling within Chaper 94 (furniture and bedding); or
   (*t*) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:
   (*a*) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;
   (*b*) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

   (B) For the purposes of the above rules:
   (*a*) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
   (*b*) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;
   (*c*) Except as provided in (B) (*a*), the weight of constituents other than textile materials is not to be included in the weight of the goods.

   (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3. and 4. below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
(*a*) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (2,000 tex);
(*b*) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (1,000 tex);
(*c*) Of true hemp or flax:
(i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 m;
(ii) Not polished or glazed and of a weight exceeding 2 g/m;
(*d*) Of coir, consisting of three or more plies;
(*e*) Of other vegetable fibres, of a weight exceeding 2 g/m; or
(*f*) Reinforced with metal.

(B) Exceptions:
(*a*) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
(*b*) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;
(*c*) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
(*d*) Metallised yarn, not being yarn reinforced with metal; and
(*e*) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:
(*a*) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
(i) 200 g in the case of flax and ramie;
(ii) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
(iii) 125 g in other cases;
(*b*) In hanks or skeins of a weight not exceeding:
(i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
(ii) 125 g in other cases;
(*c*) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
(i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
(ii) 125 g in other cases.

(B) Exceptions:
(*a*) Single yarn of any textile material, except:
(i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
(ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg;
(*b*) Multiple or cabled yarn, unbleached:
(i) Of silk, noil or other waste silk, however put up; or
(ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;
(*c*) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m/kg, measured multiple; and
(*d*) Single, multiple or cabled yarn of any textile material:
(i) In cross-reeled hanks or skeins; or
(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

(C) *The above provisions relating to flax and ramie yarn are also applicable in respect of hemp.*

5. (*a*) For the purposes of heading No. 55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass;
   (*b*) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. For the purposes of this Section, the expression "made up" means:
   (*a*) Cut otherwise than into rectangles;
   (*b*) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
   (*c*) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
   (*d*) Cut to size and having undergone a process of drawn thread work;
   (*e*) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6. above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

Additional Notes

1. *Subject to the provisions of Additional Note* 2. *below, the classification of goods containing two or more textile materials shall be effected within the headings of Chapters* 58 *to* 63, *in accordance with the following provisions, where applicable:*
   (*a*) *Goods containing more than* 10% *by weight of silk, noil or other waste silk or any combination thereof are to be classified as if consisting wholly of that one of those materials which predominates in weight;*
   (*b*) *All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material; and*
   (*c*) *The provisions of Note* 2. (*B*) *of this Section shall also apply.*
2. (*a*) *In the case of goods falling within headings Nos.* 58.01 *to* 58.05 *inclusive and having a ground fabric and a pile or looped surface or a surface with designs made with thread, no account shall be taken of the ground fabric;*
   (*b*) *In the case of goods falling within heading No.* 58.07 *incorporating a support, a core or padding, no account shall be taken of such support, core or padding;*
   (*c*) *In the case of embroidery falling within heading No.* 58.10, *only the ground fabric shall be taken into consideration. However, in the case of embroidery without visible ground, classification shall be carried out solely according to the embroidering threads; and*
   (*d*) *In the case of goods falling within Chapters* 59 *to* 63, *and composed of two or more fabrics, felts, braids, etc., of different textile materials, whether or not combined with components constituting only accessories (linings, stiffenings, collars, cuffs, lapels, ribbons and other trimmings, ornamental or not), account shall only be taken, for the application of these provisions, of the part considered as giving the goods their essential character within the meaning of Rule* 3. *for the interpretation of the nomenclature of the Schedule.*

Special Notes applying to certain subheadings only

1. Notwithstanding the provisions in the Additional Notes above, when the rate of duty is fixed by reference to the cotton, silk or man-made fibre content of the goods, account shall be taken of all materials and components of the goods, unless the context otherwise requires.
2. Any import duty at a rate fixed by reference to the weight of any silk or man-made fibres is to be calculated on the weight inclusive of any loading or dressing, but exclusive of any waterproofing; and in the case of goods containing both silk and man-made fibres, or other fibres in addition to silk or man-made fibres, the total weight of loading or dressing in the goods is to be apportioned between the different types of fibre in the goods according to their respective weights.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
50.01	**Silk-worm cocoons suitable for reeling**	F 0·8% S —	—	C1 0·8% C2 —
50.02	**Raw silk (not thrown)**	F 4% S —	—	C1 4% C2 —
50.03	**Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags):**			
	A. Wholly of silk	—	—	—
	B. Other:			
	I. Not carded or combed:			
	a) In which the textile material which predominates in weight is man-made fibre	2%	M 2% E —	1·7%
	b) Other	—	—	—
	II. Carded or combed:			
	a) Containing man-made fibres	2%	M 2% E —	1·7%
	b) Not containing man-made fibres	2%	M 2% E —	—
50.04	**Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale:**			
	A. Containing more than 50% by weight of man-made fibres ...	5·6% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	5·6% plus w.i.g. of 2·2% or £0·0112 per kg
	B. Other...	8·2%	M 2·6% E —	7·8%
50.05	**Yarn spun from silk waste other than noil, not put up for retail sale:**			
	A. Containing more than 50% by weight of man-made fibres ...	2·8% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	2·8% plus w.i.g. of 2·2% or £0·0112 per kg

1	2	3	4	5
	B. Other...	5·4%	M 2·6% E —	5%
50.06	**Yarn spun from noil silk, not put up for retail sale:** A. Containing more than 50% by weight of man-made fibres ...	2% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	2% plus w.i.g. of 2·2% or £0·0112 per kg
	B. Other...	4·6%	M 2·6% E —	4·2%
50.07	**Silk yarn and yarn spun from noil or other waste silk, put up for retail sale:** A. Silk yarn: I. Containing more than 50% by weight of man-made fibres	8% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	8% plus w.i.g. of 2·2% or £0·0112 per kg
	II. Other	10·6%	M 2·6% E —	10%
	B. Other: I. Containing more than 50% by weight of man-made fibres	4% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	4% plus w.i.g. of 2·2% or £0·0112 per kg
	II. Other	6·6%	M 2·6% E —	6·2%
50.08	**Silk-worm gut; imitation catgut of silk:** A. Silk-worm gut	F 2·8% S —	—	C1 2·8% C2 —
	B. Imitation catgut	2·8% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	2·8% plus w.i.g. of 2·2% or £0·0112 per kg

1	2	3	4	5
50.09	**Woven fabrics of silk or of waste silk other than noil:**			
	A. Crepes:			
	I. Containing more than 50% by weight of silk or of silk and man-made fibres	9·6% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	9·6% plus w.i.g. of 2·9% or £0·0040 per m²
	II. Other	13·1%	M 3·5% E —	12·5%
	B. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials), plain-woven, unbleached or not further processed than scoured	6·4% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	6·4% plus w.i.g. of 2·9% or £0·0040 per m²
	C. Other:			
	I. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials)	11·2% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	11·2% plus w.i.g. of 2·9% or £0·0040 per m²
	II. Other:			
	a) Containing more than 50% by weight of silk or of silk and man-made fibres	10·4% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	10·4% plus w.i.g. of 2·9% or £0·0040 per m²
	b) Other	13·9%	M 3·5% E —	13%
50.10	**Woven fabrics of noil silk:**			
	A. Containing more than 50% by weight of silk or of silk and man-made fibres	6·8% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	6·8% plus w.i.g. o 2·9% or £0·0040 per m²
	B. Other...	10·3%	M 3·5% E —	9·7%

Chapter 51

Man-made Fibres (Continuous)

Notes

1. Throughout this Schedule, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
   (*a*) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
   (*b*) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
   The term "synthetic textile fibres" applies to the fibres or filaments described under paragraph (*a*) above, and the term "regenerated textile fibres" to fibres or filaments described under paragraph (*b*).

2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a weight less than 6·6 mg/m (6.6 tex) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.
   Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
51.01	**Yarn of man-made fibres (continuous), not put up for retail sale:**			
	A. Yarn of synthetic textile fibres	7·2% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	7·2% plus w.i.g. of 2·2% or £0·0112 per kg

1	2	3	4	5
51.01 (*contd*)	B. Yarn of regenerated textile fibres:			
	I. Hollow-filament yarn	2% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	2% plus w.i.g. of 2·2% or £0·0112 per kg
	II. Other	8·8% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	8·8% plus w.i.g. of 2·2% or £0·0112 per kg
51.02	**Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:**			
	A. Of synthetic textile materials:			
	I. Monofil	7·2% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	7·2% plus w.i.g. of 2·2% or £0·0112 per kg
	II. Other	8·4% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	8·4% plus w.i.g. of 2·2% or £0·0112 per kg
	B. Of regenerated textile materials:			
	I. Monofil	3·6% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	3·6% plus w.i.g. of 2·2% or £0·0112 per kg
	II. Other	4% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	4% plus w.i.g. of 2·2% or £0·0112 per kg
51.03	**Yarn of man-made fibres (continuous), put up for retail sale:**			
	A. Yarn of synthetic textile fibres	7·6% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	7·6% plus w.i.g. of 2·2% or £0·0112 per kg

1	2	3	4	5
	B. Yarn of regenerated textile fibres	7·2% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	7·2% plus w.i.g. of 2·2% or £0·0112 per kg
51.04	**Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:**			
	A. Woven fabrics of synthetic textile fibres	10·4% plus w.i.g. of 3·5% or £0·0047per m^2	M 3·5% or £0·0047per m^2, w.i.g. E —	10·4% plus w.i.g. of 2·9% or £0·0040 per m^2
	B. Woven fabrics of regenerated textile fibres	12% plus w.i.g. of 3·5% or £0·0047per m^2	M 3·5% or £0·0047per m^2, w.i.g. E —	C1 12% plus w.i.g. of 2·9% or £0·0040 per m^2 C2 14·8% or £0·0203 per m^2, w.i.g.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
52.01	**Metallised yarn, being textile yarn spun with metal or covered with metal by any process:**			
	A. Containing silk or man-made fibres	8·2%	M 2·6% E —	7·8%
	B. Not containing silk or man-made fibres	7%	M 1·5% E —	C1 5·6% C2 —
52.02	**Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like:**			
	A. Containing silk or man-made fibres	10·3%	M 3·5% E —	9·7%
	B. Not containing silk or man-made fibres	10·3%	M 3·5% E —	C1 6·8% C2 —

Chapter 53

Wool and other Animal Hair

Note

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
53.01	**Sheep's or lambs' wool, not carded or combed:**			
	A. Raw, cleaned, scoured or carbonised, but not otherwise worked	—	—	—
	B. Other...	1%	M 1% E —	—
53.02	**Other animal hair (fine or coarse), not carded or combed:**			
	A. Coarse animal hair, prepared (for example, bleached, dyed) and artificially curled	2·2%	M 1% E —	C1 1·2% C2 —
	B. Other:			
	I. Raw, cleaned, scoured or carbonised, but not otherwise worked	—	—	—
	II. Other:			
	a) Hatters' fur	—	—	—
	b) Other	1%	M 1% E —	—
53.03	**Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted**	—	—	—
53.04	**Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)**	1%	M 1% E —	—

1	2	3		4		5	
53.05	**Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:**						
	A. Containing man-made fibres		4·4%	M E	2% —		4·1%
	B. Not containing man-made fibres		4·4%	M E	2% —	C1 C2	2·4% —
53.06	**Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:**						
	A. Containing 85% or more by weight of wool or of wool and fine animal hair:						
	I. Containing silk or man-made fibres		6·6%	M E	2·6% —		6·2%
	II. Not containing silk or man-made fibres		5·5%	M E	1·5% —	C1 C2	4% —
	B. Other:						
	I. Containing silk or man-made fibres		9%	M E	2·6% —		8·6%
	II. Not containing silk or man-made fibres	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
53.07	**Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:**						
	A. Containing 85% or more by weight of wool or of wool and fine animal hair:						
	I. Containing silk or man-made fibres		6·6%	M E	2·6% —		6·2%
	II. Not containing silk or man-made fibres		5·5%	M E	1·5% —	C1 C2	4% —
	B. Other:						
	I. Containing silk or man-made fibres		10·6%	M E	2·6% —		10%
	II. Not containing silk or man-made fibres	F S	9·5% 7·5%	M E	1·5% —	C1 C2	8% —
53.08	**Yarn of fine animal hair (carded or combed), not put up for retail sale:**						
	A. Containing silk or man-made fibres		5·8%	M E	2·6% —		5·4%
	B. Not containing silk or man-made fibres		4·7%	M E	1·5% —	C1 C2	3·2% —

1	2	3		4		5	
53.09	**Yarn of horsehair or of other coarse animal hair, not put up for retail sale:**						
	A. Containing silk or man-made fibres		6·2%	M E	2·6% —		5·8%
	B. Not containing silk or man-made fibres		5·1%	M E	1·5% —	C1 C2	3·6% —
53.10	**Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:**						
	A. Containing silk or man-made fibres		11·4%	M E	2·6% —		11%
	B. Not containing silk or man-made fibres	F S	10·3% 7·5%	M E	1·5% —	C1 C2	8·8% —
53.11	**Woven fabrics of sheep's or lambs' wool or of fine animal hair:**						
	A. Containing 85% or more by weight of such fibres:						
	I. Containing silk or man-made fibres		13·9%	M E	3·5% —		13%
	II. Not containing silk or man-made fibres		13·9%	M E	3·5% —	C1 C2	10·4% —
	B. Other:						
	I. Containing silk or man-made fibres	F S	18% 17·5%	M E	3·5% —	C1 C2	17·3% 14·8%
	II. Not containing silk or man-made fibres	F S	18% 17·5%	M E	3·5% —	C1 C2	14·4% —
53.12	**Woven fabrics of coarse animal hair other than horsehair:**						
	A. Containing silk or man-made fibres		9·9%	M E	3·5% —		9·3%
	B. Not containing silk or man-made fibres		9·9%	M E	3·5% —	C1 C2	6·4% —
53.13	**Woven fabrics of horsehair:**						
	A. Containing silk or man-made fibres		9·9%	M E	3·5% —		9·3%
	B. Not containing silk or man-made fibres		9·9%	M E	3·5% —	C1 C2	6·4% —

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
54.01	**Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):**			
	A. Flax, flax tow and flax waste, not hackled, carded or combed	—	—	—
	B. Other:			
	I. Containing man-made fibres	1%	M 1% E —	0·8%
	II. Not containing man-made fibres	1%	M 1% E —	—
54.02	**Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):**			
	A. Ramie, ramie noils and ramie waste, not carded or combed ...	—	—	—
	B. Other:			
	I. Containing man-made fibres	1%	M 1% E —	0·8%
	II. Not containing man-made fibres	1%	M 1% E —	—
54.03	**Flax or ramie yarn, not put up for retail sale:**			
	A. Flax yarn, polished or glazed:			
	I. Containing silk or man-made fibres	9·8%	M 2·6% E —	9·4%
	II. Not containing silk or man-made fibres	9%	M 2% E —	C1 7·2% C2 —
	B. Other:			
	I. Single, measuring per kg:			
	a) 45,000 m or less:			
	1. Containing silk or man-made fibres	7·8%	M 2·6% E —	7·4%

1	2	3	4	5
	2. Not containing silk or man-made fibres ...	6·7%	M 1·5% E —	C1 5·2% C2 —
	b) More than 45,000 m: 1. Containing silk or man-made fibres	6·6%	M 2·6% E —	6·2%
	2. Not containing silk or man-made fibres ...	5·5%	M 1·5% E —	C1 4% C2 —
	II. Multiple or cabled: a) Containing silk or man-made fibres	8·2%	M 2·6% E —	7·8%
	b) Not containing silk or man-made fibres	7%	M 1·5% E —	C1 5·6% C2 —
54.04	**Flax or ramie yarn, put up for retail sale:**			
	A. Flax yarn, polished or glazed: I. Containing silk or man-made fibres	10·6%	M 2·6% E —	10%
	II. Not containing silk or man-made fibres	10%	M 2% E —	C1 8% C2 —
	B. Other: I. Containing silk or man-made fibres	9·4%	M 2·6% E —	9%
	II. Not containing silk or man-made fibres	F 8·5% S 7·5%	M 1·5% E —	C1 6·8% C2 —
54.05	**Woven fabrics of flax or of ramie:**			
	A. Containing silk or man-made fibres	16%	M 3·5% E —	C1 16% C2 14·8%
	B. Not containing silk or man-made fibres	16%	M 3·5% E —	C1 12·8% C2 —

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
55.01	**Cotton, not carded or combed:**						
	A. Not bleached or dyed		—		—		—
	B. Bleached or dyed		1%	M E	1% —		—
55.02	**Cotton linters:**						
	A. Unbleached		—		—		—
	B. Bleached		1%	M E	1% —		—
55.03	**Cotton waste (including pulled or garnetted rags), not carded or combed**		—		—		—
55.04	**Cotton, carded or combed:**						
	A. Containing man-made fibres		2·2%	M E	1% —		2%
	B. Not containing man-made fibres		2·2%	M E	1% —	C1 C2	1·2% —
55.05	**Cotton yarn, not put up for retail sale:**						
	A. Multiple or cabled, finished, in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 900 g:						
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together		9%	M E	2·6% —		8·6%
	II. Other	F S	8% 7·5%	M E	1·5% —	C1 C2	7·6% 6·3%

1	2	3		4		5	
	B. Other:						
	I. Measuring, per single yarn, 120,000 m or more per kg:						
	a) Single yarns:						
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together		5·8%	M E	2·6% —		5·4%
	2. Other		4·7%	M E	1·5% —		4·4%
	b) Other:						
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together		7·4%	M E	2·6% —		7%
	2. Other		6·3%	M E	1·5% —		**6%**
	II. Other:						
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together		8·2%	M E	2·6% —		7·8%
	b) Other		7%	M E	1·5% —	C1 C2	7% 6·3%
55.06	**Cotton yarn, put up for retail sale:**						
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together		12%	M E	2·6% —	C1 C2	12% 11%
	B. Other...	F S	11·1% 7·5%	M E	1·5% —	C1 C2	10·8% 6·3%
55.07	**Cotton gauze**		12·2%	M E	5% —		11·2%
55.08	**Terry towelling and similar terry fabrics, of cotton**		15·5%	M E	3·5% —	C1 C2	15% 14·8%
55.09	**Other woven fabrics of cotton:**						
	A. Containing 85% or more by weight of cotton:						
	I. Of a width of less than 85 cm		13·9%	M E	3·5% —		13%
	II. Other		14·7%	M E	3·5% —		14%
	B. Other:						
	I. Of a width of less than 85 cm		14·7%	M E	3·5% —		14%
	II. Other		15·5%	M E	3·5% —	C1 C2	15% 14·8%

Man-made Fibres (Discontinuous)

Note

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specification:
(*a*) Length of tow exceeding 2 m;
(*b*) Twist less than 5 turns per metre;
(*c*) Weight per filament less than 6·6 mg/m (6·6 tex);
(*d*) In the case of filaments described in Note 1. (*a*) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
(*e*) Total weight of tow more than 2 g/m (2,000 tex).
Tow of a length not exceeding 2 m is to be classified in heading No. 56.01.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
56.01	**Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:**			
	A. Synthetic textile fibres:			
	I. Of copolymerised vinyl chloride and vinyl acetate, in lengths not exceeding 2 cm	F 7·2% S —	—	C1 7·2% C2 —
	II. Other	F 7·2% plus £0·0110 per kg S £0·0551 per kg	M £0·0110 per kg E —	C1 7·2% plus £0·0093 per kg C2 £0·0468 per kg
	B. Regenerated textile fibres:			
	I. Of regenerated protein including casein	F 6·4% S —	—	C1 6·4% C2 —
	II. Other	F 6·4% plus £0·0066 per kg S £0·0330 per kg	M £0·0066 per kg E —	C1 6·4% plus £0·0056 per kg C2 £0·0280 per kg

1	2	3	4	5
56.02	**Continuous filament tow for the manufacture of man-made fibres (discontinuous):**			
	A. Of synthetic textile fibres	6·8% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	6·8% plus w.i.g. of 2·2% or £0·0112 per kg
	B. Of regenerated textile fibres	F 6·4% plus £0·0066 per kg S £0·0330 per kg	M £0·0066 per kg E —	C1 6·4% plus £0·0056 per kg C2 £0·0280 per kg
56.03	**Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning:**			
	A. Of synthetic textile fibres	8·8%	M 2% E —	8·5%
	B. Of regenerated textile fibres	8·4%	M 2% E —	8%
56.04	**Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:**			
	A. Synthetic textile fibres	8·8%	M 2% E —	8·5%
	B. Regenerated textile fibres	10%	M 2% E —	C1 10% C2 8·5%
56.05	**Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:**			
	A. Of synthetic textile fibres	8·8% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	8·8% plus w.i.g. of 2·2% or £0·0112 per kg
	B. Of regenerated textile fibres	8% plus w.i.g. of 2·6% or £0·0132 per kg	M 2·6% or £0·0132 per kg, w.i.g. E —	8% plus w.i.g. of 2·2% or £0·0112 per kg

1	2	3	4	5
56.06	**Yarn of man-made fibres (discontinuous or waste), put up for retail sale**	F 11·2% plus w.i.g. of 2·6% or £0·0132 per kg S 13% or £0·0661 per kg, w.i.g.	M 2·6% or £0·0132 per kg, w.i.g. E —	C1 11·2% plus w.i.g. of 2·2% or £0·0112 per kg C2 11% or £0·0561 per kg, w.i.g.
56.07	**Woven fabrics of man-made fibres (discontinuous or waste):**			
	A. Of synthetic textile fibres:			
	I. Gauze weighing not less than 80 g/m² but not more than 120 g/m²	12% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	C1 12% plus w.i.g. of 2·9% or £0·0040 per m² C2 14·8% or £0·0203 per m², w.i.g.
	II. Other	12·8% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	C1 12·8% plus w.i.g. of 2·9% or £0·0040 per m² C2 14·8% or £0·0203 per m², w.i.g.
	B. Of regenerated textile fibres	12·8% plus w.i.g. of 3·5% or £0·0047 per m²	M 3·5% or £0·0047 per m², w.i.g. E —	C1 12·8% plus w.i.g. of 2·9% or £0·0040 per m² C2 14·8% or £0·0203 per m², w.i.g.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
57.01	**True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes):**			
	A. True hemp, tow and waste of true hemp, not carded or combed	—	—	—
	B. Other:			
	I. Containing man-made fibres	1%	M 1% E —	0·8%
	II. Not containing man-made fibres	1%	M 1% E —	—
57.02	**Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes):**			
	A. Manila hemp, tow and waste of manila hemp, not carded or combed	—	—	—
	B. Other...	1%	M 1% E —	—
57.03	**Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes):**			
	A. Not carded or combed	—	—	—
	B. Other:			
	I. Containing man-made fibres	1%	M 1% E —	0·8%
	II. Not containing man-made fibres	1%	M 1% E —	—

1	2	3	4		5	
57.04	**Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):**					
	A. Coir fibre	2%	M E	2% —		—
	B. Other:					
	I. Not carded or combed	—		—		—
	II. Carded or combed:					
	a) Containing man-made fibres	1%	M E	1% —		0·8%
	b) Not containing man-made fibres	1%	M E	1% —		—
57.05	**Yarn of true hemp:**					
	A. Not put up for retail sale:					
	I. Polished or glazed:					
	a) Containing man-made fibres	10·2%	M E	3% —		9·7%
	b) Not containing man-made fibres	10·2%	M E	3% —	C1 C2	7·2% —
	II. Other:					
	a) Containing man-made fibres	7·8%	M E	3% —		7·2%
	b) Not containing man-made fibres	6·3%	M E	1·5% —	C1 C2	4·8% —
	B. Put up for retail sale:					
	I. Containing man-made fibres	8·6%	M E	3% —		8·1%
	II. Not containing man-made fibres:					
	a) Polished or glazed	8·6%	M E	3% —	C1 C2	5·6% —
	b) Other	7%	M E	1·5% —	C1 C2	5·6% —
57.06	**Yarn of jute or of other textile bast fibres of heading No. 57.03:**					
	A. Containing man-made fibres	9·4%	M E	3% —		8·9%
	B. Not containing man-made fibres:					
	I. Singles, not polished or glazed	8·4%	M E	2% —	C1 C2	6·4% —
	II. Singles, polished or glazed; multiples, whether or not polished or glazed	9·4%	M E	3% —	C1 C2	6·4% —

1	2	3	4		5	
57.07	**Yarn of other vegetable textile fibres:**					
	A. Coir yarn:					
	I. Containing man-made fibres	3%	M E	3% —		2·5%
	II. Not containing man-made fibres	2%	M E	2% —		—
	B. Other:					
	I. Containing man-made fibres	7%	M E	3% —		6·5%
	II. Not containing man-made fibres:					
	a) Hard fibre singles, polished or glazed singles and all multiples	7%	M E	3% —	C1 C2	4% —
	b) Other	6%	M E	2% —	C1 C2	4% —
57.08	**Paper yarn**	8·4%	M E	2% —	C1 C2	6·4% —
57.09	**Woven fabrics of true hemp:**					
	A. Containing man-made fibres	12·4%	M E	4% —		11·4%
	B. Not containing man-made fibres	12·4%	M E	4% —	C1 C2	8·4% —
57.10	**Woven fabrics of jute or of other textile bast fibres of heading No. 57.03:**					
	A. Of a width of not more than 150 cm and weighing per square metre:					
	I. Less than 310 g:					
	a) Containing man-made fibres	20%	M E	4% —	C1 C2	19% 15%
	b) Not containing man-made fibres	20%	M E	4% —	C1 C2	16% —
	II. Not less than 310 g but not more than 500 g:					
	a) Containing man-made fibres	19%	M E	4% —	C1 C2	18·2% 15%
	b) Not containing man-made fibres	19%	M E	4% —	C1 C2	15·2% —

1	2	3	4	5
57.10 (*contd*)	A. III. More than 500 g:			
	a) Containing man-made fibres	16%	M 4% E —	15%
	b) Not containing man-made fibres	16%	M 4% E —	C1 12% C2 —
	B. Of a width of more than 150 cm:			
	I. Containing man-made fibres	F 22% S 20%	M 4% E —	C1 20·6% C2 15%
	II. Not containing man-made fibres	F 22% S 20%	M 4% E —	C1 17·6% C2 —
57.11	**Woven fabrics of other vegetable textile fibres:**			
	A. Containing man-made fibres	12%	M 4% E —	11%
	B. Not containing man-made fibres	12%	M 4% E —	C1 8% C2 —
57.12	**Woven fabrics of paper yarn**	10·7%	M 3·5% E —	C1 7·2% C2 —

Carpets, Mats, Matting and Tapestries; Pile and Chenille Fabrics; Narrow Fabrics; Trimmings; Tulle and other Net Fabrics; Lace; Embroidery

Notes

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.

2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
   (*a*) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise) on both edges;
   (*b*) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
   (*c*) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
   Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).

6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Additional Note

For the purposes of applying the maximum rate of duty provided for in respect of carpets, carpeting and rugs falling within subheading 58.01 *A., the dutiable surface shall not include the heading, the selvedges and the fringes.*

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
58.01	**Carpets, carpeting and rugs, knotted (made up or not):**			
	A. Of wool or of fine animal hair:			
	I. Hand-made:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	F 19·2% with a maximum of 3·20 UA per m², plus w.i.g. of 4% or £0·0538 per m² exclusive of fringes	M 4% or £0·0538 per m² exclusive of fringes, w.i.g.	C1 19·2% with a maximum of 3·20 UA per m², plus 3·4%
		S 20% or £0·2690 per m² exclusive of fringes, w.i.g.	E —	C2 17%
	b) Other	F 19·2% with a maximum of 3·20 UA per m², plus £0·0538 per m² exclusive of fringes	M £0·0538 per m² exclusive of fringes	C1 19·2% with a maximum of 3·20 UA per m²
		S £0·2690 per m² exclusive of fringes	E —	C2 —
	II. Other:			
	a) Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	19·2% with a maximum of 3·20 UA per m², plus w.i.g. of 6% or £0·0119 per m² exclusive of fringes	M 6% or £0·0119 per m² exclusive of fringes, w.i.g.	19·2% with a maximum of 3·20 UA per m², plus 5%
			E —	

1	2	3	4	5
	b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	19·2% with a maximum of 3·20 UA per m², plus w.i.g. of 5% or £0·0119 per m² exclusive of fringes	M 5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	C1 19·2% with a maximum of 3·20 UA per m², plus 4·2% C2 21%
	c) Other	F 19·2% with a maximum of 3·20 UA per m², plus w.i.g. of 3·5% or £0·0119 per m² exclusive of fringes S 17·5% or £0·0597 per m² exclusive of fringes, w.i.g.	M 3·5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	C1 19·2% with a maximum of 3·20 UA per m² C2 —
	B. Of silk, of waste silk other than noil, of synthetic textile fibres, of yarn falling within heading No. 52.01 or of metal threads: I. Hand-made: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	16% plus w.i.g. of 4% or £0·0538 per m² exclusive of fringes	M 4% or £0·0538 per m² exclusive of fringes, w.i.g. E —	C1 20% C2 17%
	b) Other	F 16% plus £0·0538 per m² exclusive of fringes S £0·2690 per m² exclusive of fringes	M £0·0538 per m² exclusive of fringes E —	C1 16% C2 —
	II. Other: a) Containing more than 20% by weight of silk, of man-made fibres, or of both together	16% plus w.i.g. of 6% or £0·0119 per m² exclusive of fringes	M 6% or £0·0119 per m² exclusive of fringes, w.i.g. E —	21%

1	2	3	4	5
58.01 (*contd*)	B. II. b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	16% plus w.i.g. of 5% or £0·0119 per m² exclusive of fringes	M 5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	20%
	c) Other	F 16% plus w.i.g. of 3·5% or £0·0119 per m² exclusive of fringes S 17·5% or £0·0597 per m² exclusive of fringes, w.i.g.	M 3·5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	C1 16% C2 —
	C. Of other textile materials: I. Hand-made: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	9·6% plus w.i.g. of 4% or £0·0538 per m² exclusive of fringes	M 4% or £0·0538 per m² exclusive of fringes, w.i.g. E —	13%
	b) Other	F 9·6% plus £0·0538 per m² exclusive of fringes S £0·2690 per m² exclusive of fringes	M £0·0538 per m² exclusive of fringes E —	C1 9·6% C2 —
	II. Other: a) Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	9·6% plus w.i.g. of 6% or £0·0119 per m² exclusive of fringes	M 6% or £0·0119 per m² exclusive of fringes, w.i.g. E —	14·6%

1	2	3	4	5
	b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	9·6% plus w.i.g. of 5% or £0·0119 per m² exclusive of fringes	M 5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	13·8%
	c) Other	9·6% plus w.i.g. of 3·5% or £0·0119 per m² exclusive of fringes	M 3·5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	C1 9·6% C2 —
58.02	**Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):** A. Carpets, carpeting, rugs, mats and matting: I. Coir mats and matting, and tufted carpets, carpeting and rugs: a) Coir mats and matting	F 23% S 20%	M 4% E —	C1 18·4% C2 —
	b) Other: 1. Containing more than 20% by weight of silk, of man-made fibres, or of both together	18·4% plus w.i.g. of 6% or £0·0119 per m² exclusive of fringes	M 6% or £0·0119 per m² exclusive of fringes, w.i.g. E —	23%
	2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	18·4% plus w.i.g. of 5% or £0·0119 per m² exclusive of fringes	M 5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	C1 23% C2 21%

1	2	3	4	5
58.02 (*contd*)	A. I. b) 3. Other	F 18·4% plus w.i.g. of 3·5% or £0·0119 per m² exclusive of fringes S 17·5% or £0·0597 per m² exclusive of fringes, w.i.g.	M 3·5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	C1 18·4% C2 —
	II. Other: a) Containing more than 20% by weight of silk, of man-made fibres, or of both together	16% plus w.i.g. of 6% or £0·0119 per m² exclusive of fringes	M 6% or £0·0119 per m² exclusive of fringes, w.i.g. E —	21·1%
	b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	16% plus w.i.g. of 5% or £0·0119 per m² exclusive of fringes	M 5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	20%
	c) Other	F 16% plus w.i.g. of 3·5% or £0·0119 per m² exclusive of fringes S 17·5% or £0·0597 per m² exclusive of fringes, w.i.g.	M 3·5% or £0·0119 per m² exclusive of fringes, w.i.g. E —	C1 16% C2 —
	B. "Kelem", "Schumacks" and "Karamanie" rugs and the like: I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	8·4% plus w.i.g. of 6% or £0·0119 per m² exclusive of fringes	M 6% or £0·0119 per m² exclusive of fringes, w.i.g. E —	13·5%

1	2	3	4		5	
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	8·4% plus w.i.g. of 5% or £0·0119 per m² exclusive of fringes	M E	5% or £0·0119 per m² exclusive of fringes, w.i.g. —		12·6%
	III. Other	8·4% plus w.i.g. of 3·5% or £0·0119 per m² exclusive of fringes	M E	3·5% or £0·0119 per m² exclusive of fringes, w.i.g. —	C1 C2	8·4% —
58.03	**Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand:**					
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	10·8%	M E	4% —		10·2%
	B. Other...	10·8%	M E	4% —	C1 C2	6·8% —
58.04	**Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05):**					
	A. Containing silk or man-made fibres	15·5%	M E	3·5% —	C1 C2	15% 14·8%
	B. Not containing silk or man-made fibres:					
	I. Containing more than 50% by weight of cotton	15·5%	M E	3·5% —	C1 C2	15% 14·8%
	II. Other	15·5%	M E	3·5% —	C1 C2	12% —
58.05	**Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06:**					
	A. Narrow woven fabrics:					
	I. Pile fabrics or chenille fabrics:					
	a) Of man-made fibres or of cotton:					
	1. Containing silk or man-made fibres	11·9%	M E	3·5% —		11·3%

1	2	3	4		5	
58.05 (*contd*)	A. I. a) 2. Not containing silk or man-made fibres ...	11·9%	M E	3·5% —	C1 C2	8·4% —
	b) Of silk, of noil silk or of other waste silk	11·5%	M E	3·5% —		10·9%
	c) Of other textile materials: 1. Containing silk or man-made fibres	9·1%	M E	3·5% —		8·5%
	2. Not containing silk or man-made fibres ...	9·1%	M E	3·5% —	C1 C2	5·6% —
	II. Other: a) Containing silk or man-made fibres	14·7%	M E	3·5% —		14%
	b) Not containing silk or man-made fibres: 1. Containing more than 50% by weight of fibres falling within heading No. 57.03 or 57.04	14·7%	M E	3·5% —	C1 C2	11·2% —
	2. Other	14·7%	M E	3·5% —	C1 C2	11·2% —
	B. Bolduc: I. Containing silk or man-made fibres	11·5%	M E	3·5% —		10·9%
	II. Not containing silk or man-made fibres: a) Containing more than 50% by weight of fibres falling within heading No. 57.03 or 57.04	11·5%	M E	3·5% —	C1 C2	8% —
	b) Other	11·5%	M E	3·5% —	C1 C2	8% —
58.06	**Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size:** A. Containing silk or man-made fibres	11·5%	M E	3·5% —		10·9%
	B. Not containing silk or man-made fibres	11·5%	M E	3·5% —	C1 C2	8% —
58.07	**Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:** A. Braids of a width of 5 cm or less, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), of flax, of ramie or of vegetable textile fibres of Chapter 57: I. Containing silk or man-made fibres	8·7%	M E	3·5% —		8·1%

1	2	3	4	5
	II. Not containing silk or man-made fibres	8·7%	M 3·5% E —	C1 5·2% C2 —
	B. Other:			
	I. Chenille yarn and gimped yarn:			
	a) Containing silk or man-made fibres	9%	M 2·6% E —	8·6%
	b) Not containing silk or man-made fibres	F 8% S 7·5%	M 1·5% E —	C1 6·4% C2 —
	II. Braids and ornamental trimmings in the piece:			
	a) Containing silk or man-made fibres	9·9%	M 3·5% E —	9·3%
	b) Not containing silk or man-made fibres	9·9%	M 3·5% E —	C1 6·4% C2 —
	III. Tassels, pompons and the like:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	10·4%	M 4% E —	9·8%
	b) Other	10·4%	M 4% E —	C1 6·4% C2 —
58.08	**Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:**			
	A. Tulle or other net fabrics not comprised in B. below:			
	I. Containing silk or man-made fibres	12%	M 4% E —	11·4%
	II. Not containing silk or man-made fibres	12%	M 4% E —	C1 8% C2 —
	B. Knotted net fabrics:			
	I. Containing silk or man-made fibres:			
	a) Containing more than 10% by weight of silk, of man-made fibres, or of both together	8·8% plus w.i.g. of 4·5% or £0·0059 per m²	M 4·5% or £0·0059 per m², w.i.g. E —	8·8% plus w.i.g. of 3·8% or £0·0050 per m²
	b) Other	12·8%	M 4% E —	12·2%
	II. Not containing silk or man-made fibres	12·8%	M 4% E —	C1 8·8% C2 —

1	2	3	4		5	
58.09	**Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs:**					
	A. Tulle and other net fabrics:					
	I. Containing silk or man-made fibres	14·4%	M E	4% —		13·8%
	II. Not containing silk or man-made fibres	14·4%	M E	4% —	C1 C2	10·4% —
	B. Lace:					
	I. Hand-made:					
	a) Containing silk or man-made fibres	15·2%	M E	4% —		14·6%
	b) Not containing silk or man-made fibres	15·2%	M E	4% —	C1 C2	11·2% —
	II. Mechanically made:					
	a) Containing silk or man-made fibres	13·2%	M E	4% —		12·6%
	b) Not containing silk or man-made fibres	13·2%	M E	4% —	C1 C2	9·2% —
58.10	**Embroidery, in the piece, in strips or in motifs:**					
	A. Embroidery without visible ground:					
	I. Of a value of more than 35 UA per kg net weight:					
	a) Containing silk or man-made fibres	11·2%	M E	4% —		10·6%
	b) Not containing silk or man-made fibres:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	11·2%	M E	4% —		10·6%
	2. Other	11·2%	M E	4% —	C1 C2	7·2% —
	II. Other:					
	a) Containing silk or man-made fibres	14·4%	M E	4% —		13·8%
	b) Not containing silk or man-made fibres:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	14·4%	M E	4% —		13·8%
	2. Other	14·4%	M E	4% —	C1 C2	10·4% —

1	2	3	4		5	
	B. Other:					
	I. Of a value of more than 17·5 UA per kg net weight:					
	a) Containing silk or man-made fibres	11·2%	M E	4% —		10·6%
	b) Not containing silk or man-made fibres:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	11·2%	M E	4% —		10·6%
	2. Other	11·2%	M E	4% —	C1 C2	7·2% —
	II. Other:					
	a) Containing silk or man-made fibres	14·4%	M E	4% —		13·8%
	b) Not containing silk or man-made fibres:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	14·4%	M E	4% —		13·8%
	2. Other	14·4%	M E	4% —	C1 C2	10·4% —

Wadding and Felt; Twine, Cordage, Ropes and Cables; Special Fabrics; Impregnated and Coated Fabrics; Textile Articles of a kind suitable for Industrial Use

Notes

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.

2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).
   It does not, however, cover:
   (*a*) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
   (*b*) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30°C (usually Chapter 39); or
   (*c*) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

   (B) Heading No. 59.12 does not apply to:
   (*a*) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
   (*b*) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
   (*c*) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
   (*d*) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. In heading No. 59.11 the expression "rubberised textile fabrics" means:
   (*a*) Textile fabrics impregnated, coated, covered or laminated with rubber:
      (i) Weighing not more than 1,500 g/m^2; or
      (ii) Weighing more than 1,500 g/m^2 and containing more than 50% by weight of textile material;
   (*b*) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
   (*c*) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2. to that Chapter.

4. Heading No. 59.16 is to be taken not to apply to:
   (*a*) Transmission, conveyor or elevator belting of a thickness of less than 3 mm; or
   (*b*) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI:
   (*a*) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
      (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) Bolting cloth;
(iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
(iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;
(v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
(vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
(vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;

(*b*) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts). Textile fabrics, wadding, felt or bonded fibre or similar bonded yarn fabrics, in the piece, cut to length or simply cut to rectangular shape, are not considered to be textile articles of a kind commonly used in machinery or plant.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
59.01	**Wadding and articles of wadding; textile flock and dust and mill neps:**			
	A. Wadding and articles of wadding:			
	I. Of man-made fibres:			
	a) Rolls of a diameter of not more than 8 mm ...	7%	M 3% E —	6·5%
	b) Other	9·4%	M 3% E —	8·9%
	II. Of other textile materials:			
	a) Containing man-made fibres	7%	M 3% E —	6·5%
	b) Not containing man-made fibres	5%	M 1% E —	C1 4% C2 —
	B. Flock and dust and mill neps:			
	I. Of man-made fibres:			
	a) Flock and dust	F 3·2% plus £0·0066 per kg of m.m.f. S £0·0330 per kg of m.m.f.	M £0·0066 per kg of m.m.f. E —	C1 3·2% plus £0·0056 per kg of m.m.f. C2 £0·0280 per kg of m.m.f.
	b) Mill neps	6·2%	M 3% E —	5·7%

1	2	3	4		5	
59.01 (*contd*)	B. II. Of other textile materials:					
	a) Flock and dust:					
	1. Containing man-made fibres	£0·0066 per kg of m.m.f.	M	£0·0066 per kg of m.m.f.		£0·0056 per kg of m.m.f.
			E	—		
	2. Not containing man-made fibres	—		—		—
	b) Mill neps:					
	1. Containing man-made fibres	3%	M	3%		2·5%
			E	—		
	2. Not containing man-made fibres	1%	M	1%		—
			E	—		
59.02	**Felt and articles of felt, whether or not impregnated or coated:**					
	A. Felt in the piece or simply cut to rectangular shape:					
	I. Containing man-made fibres	12·7%	M	3·5%		12·1%
			E	—		
	II. Not containing man-made fibres	12·7%	M	3·5%	C1	9·2%
			E	—	C2	—
	B. Other:					
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	11·6%	M	4%		11%
			E	—		
	II. Other	11·6%	M	4%	C1	7·6%
			E	—	C2	—
59.03	**Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:**					
	A. Bonded fibre fabrics and similar bonded yarn fabrics, not made up:					
	I. Containing man-made fibres	13·1%	M	3·5%		12·5%
			E	—		
	II. Not containing man-made fibres	13·1%	M	3·5%	C1	9·6%
			E	—	C2	—
	B. Articles of bonded fibre fabrics or of similar bonded yarn fabrics:					
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	13·6%	M	4%		13%
			E	—		
	II. Other	13·6%	M	4%	C1	9·6%
			E	—	C2	—

1	2	3		4		5	
59.04	**Twine, cordage, ropes and cables, plaited or not:**						
	A. Containing silk or man-made fibres:						
	I. Multiple, cabled or plaited		14·4%	M E	4% —		13·8%
	II. Other		13·4%	M E	3% —	C1 C2	13% 12·7%
	B. Not containing silk or man-made fibres:						
	I. Of paper yarn, cotton, flax, ramie or coir	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	II. Of true hemp:						
	a) If singles, not polished or glazed	F S	11·9% 7·5%	M E	1·5% —	C1 C2	10·4% —
	b) Otherwise		13·4%	M E	3% —	C1 C2	10·4% —
	III. Other		13·4%	M E	3% —	C1 C2	10·4% —
59.05	**Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:**						
	A. Fishing nets and netting:						
	I. Of vegetable textile materials:						
	a) Nets:						
	1. Containing more than 20% by weight of man-made fibres or of man-made fibres and silk		14·8%	M E	6% —		13·9%
	2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together		13·8%	M E	5% —		13%
	3. Other		12·8%	M E	4% —	C1 C2	8·8% —
	b) Netting:						
	1. Containing silk or man-made fibres:						
	aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together		8·8% plus w.i.g. of 4·5% or £0·0059 per m²	M E	4·5% or £0·0059 per m², w.i.g. —		8·8% plus w.i.g. of 3·8% or £0·0050 per m²
	bb) Other		12·8%	M E	4% —		12·2%
	2. Not containing silk or man-made fibres ...		12·8%	M E	4% —	C1 C2	8·8% —

1	2	3	4	5
59.05 (*contd*)	A. II. Of other textile materials:			
	a) Nets:			
	1. Containing more than 20% by weight of silk, of man-made fibres, or of both together	16·8%	M 6% E —	15·9%
	2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	15·8%	M 5% E —	15%
	3. Other	14·8%	M 4% E —	C1 10·8% C2 —
	b) Netting:			
	1. Containing silk or man-made fibres:			
	aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together	10·8% plus w.i.g. of 4·5% or £0·0059 per m²	M 4·5% or £0·0059 per m², w.i.g. E —	10·8% plus w.i.g. of 3·8% or £0·0050 per m²
	bb) Other	14·8%	M 4% E —	14·2%
	2. Not containing silk or man-made fibres ...	14·8%	M 4% E —	C1 10·8% C2 —
	B. Other:			
	I. Of man-made fibres:			
	a) Nets:			
	1. Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	16·8%	M 6% E —	15·9%
	2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	15·8%	M 5% E —	15%
	b) Netting	10·8% plus w.i.g. of 4·5% or £0·0059 per m²	M 4·5% or £0·0059 per m², w.i.g. E —	10·8% plus w.i.g. of 3·8% or £0·0050 per m²
	II. Of other textile materials:			
	a) Nets:			
	1. Containing more than 20% by weight of silk, of man-made fibres, or of both together	13·6%	M 6% E —	12·7%

1	2	3	4	5
	2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	12·6%	M 5% E —	11·8%
	3. Other	11·6%	M 4% E —	C1 7·6% C2 —
	b) Netting:			
	1. Containing silk or man-made fibres:			
	aa) Containing more than 10% by weight of silk, of man-made fibres, or both together	7·6% plus w.i.g. of 4·5% or £0·0059 per m²	M 4·5% or £0·0059 per m², w.i.g. E —	7·6% plus w.i.g. of 3·8% or £0·0050 per m²
	bb) Other	11·6%	M 4% E —	11%
	2. Not containing silk or man-made fibres ...	11·6%	M 4% E —	C1 7·6% C2 —
59.06	**Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:**			
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	12·2%	M 5% E —	11·4%
	B. Other	11·2%	M 4% E —	C1 7·2% C2 —
59.07	**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:**			
	A. Containing silk or man-made fibres	12·3%	M 3·5% E —	11·7%
	B. Not containing silk or man-made fibres:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	12·3%	M 3·5% E —	11·7%
	II. Other	12·3%	M 3·5% E —	C1 8·8% C2 —

1	2	3	4		5	
59.08	**Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:**					
	A. Containing silk or man-made fibres	14·7%	M E	3·5% —		14%
	B. Not containing silk or man-made fibres:					
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	14·7%	M E	3·5% —		14%
	II. Other	14·7%	M E	3·5% —	C1 C2	11·2% —
59.09	**Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:**					
	A. Oilcloth and other textile fabrics coated with preparations with a basis of drying oil:					
	I. Containing silk or man-made fibres	9·5%	M E	3·5% —		8·9%
	II. Not containing silk or man-made fibres:					
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	9·5%	M E	3·5% —		8·9%
	b) Other	9·5%	M E	3·5% —	C1 C2	6% —
	B. Oilsilk and similar oiled fabrics:					
	I. Containing silk or man-made fibres	9·1%	M E	3·5% —		8·5%
	II. Not containing silk or man-made fibres:					
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	9·1%	M E	3·5% —		8·5%
	b) Other	9·1%	M E	3·5% —	C1 C2	5·6% —
59.10	**Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not**	8·4%	M E	2% —	C1 C2	6·4% —

1	2	3	4		5	
59.11	**Rubberised textile fabrics, other than rubberised knitted or crocheted goods:**					
	A. Rubberised textile fabrics not comprised in B. below:					
	I. Adhesive strips, of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber:					
	a) Containing silk or man-made fibres	8·7%	M E	3·5% —		8·1%
	b) Not containing silk or man-made fibres:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	8·7%	M E	3·5% —		8·1%
	2. Other	8·7%	M E	3·5% —	C1 C2	5·2% —
	II. Fabrics combined with expanded, foam or sponge rubber:					
	a) Containing silk or man-made fibres	10·7%	M E	3·5% —		10·1%
	b) Not containing silk or man-made fibres:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	10·7%	M E	3·5% —		10·1%
	2. Other	10·7%	M E	3·5% —	C1 C2	7·2% —
	III. Other:					
	a) Containing silk or man-made fibres	10·3%	M E	3·5% —		9·7%
	b) Not containing silk or man-made fibres:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	10·3%	M E	3·5% —		9·7%
	2. Other	10·3%	M E	3·5% —	C1 C2	6·8% —
	B. Fabrics mentioned in Note 3.(*b*) to this Chapter:					
	I. Containing silk or man-made fibres	14·7%	M E	3·5% —		14%
	II. Not containing silk or man-made fibres	14·7%	M E	3·5% —	C1 C2	11·2% —

1	2	3	4		5	
59.12	**Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:**					
	A. Fabrics:					
	I. Containing silk or man-made fibres	9·1%	M E	3·5% —		8·5%
	II. Not containing silk or man-made fibres:					
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	9·1%	M E	3·5% —		8·5%
	b) Other	9·1%	M E	3·5% —	C1 C2	5·6% —
	B. Theatrical scenery, studio back-cloths or the like	9·1%	M E	3·5% —	C1 C2	5·6% —
59.13	**Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:**					
	A. Containing silk or man-made fibres	12·3%	M E	3·5% —		11·7%
	B. Not containing silk or man-made fibres:					
	I. Woven fabric containing more than 50% by weight of cotton	12·3%	M E	3·5% —		11·7%
	II. Other	12·3%	M E	3·5% —	C1 C2	8·8% —
59.14	**Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:**					
	A. Containing man-made fibres	10·3%	M E	3·5% —		9·7%
	B. Not containing man-made fibres:					
	I. Of woven fabric containing more than 50% by weight of cotton	10·3%	M E	3·5% —		9·7%
	II. Other	10·3%	M E	3·5% —	C1 C2	6·8% —
59.15	**Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:**					
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	12·3%	M E	3·5% —		11·7%

1	2	3	4	5
	B. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	12·3%	M 3·5% E —	11·7%
	II. Other	12·3%	M 3·5% E —	C1 8·8% C2 —
59.16	**Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:**			
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	9·5%	M 3·5% E —	8·9%
	B. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	8·8%	M 2·8% E —	8·3%
	II. Other	8·8%	M 2·8% E —	C1 6% C2 —
59.17	**Textile fabrics and textile articles, of a kind commonly used in machinery or plant:**			
	A. Textile fabrics, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for the manufacture of card clothing, and similar fabrics of a kind commonly used in machinery or plant:			
	I. Containing silk or man-made fibres	9·9%	M 3·5% E —	9·3%
	II. Not containing silk or man-made fibres	9·9%	M 3·5% E —	C1 6·4% C2 —
	B. Bolting cloth, whether or not made up:			
	I. Of silk or of waste silk other than noil:			
	a) Not made up:			
	1. Not treated or operated upon, containing no other fibre than silk	F 3·2% S —	—	C1 3·2% C2 —
	2. Other	6·7%	M 3·5% E —	6·1%
	b) Made up:			
	1. Containing more than 5% by weight of silk or of silk and man-made fibres	7·2%	M 4% E —	6·6%

1	2	3	4	5
59.17 (*contd*)	B. I. b) 2. Other:			
	aa) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	7·2%	M 4% E —	6·6%
	bb) Other	7·2%	M 4% E —	C1 3·2% C2 —
	II. Of other textile materials:			
	a) Not made up	8·7%	M 3·5% E —	8·1%
	b) Made up:			
	1. Containing more than 5% by weight of man-made fibres or of man-made fibres and silk	9·2%	M 4% E —	8·6%
	2. Other:			
	aa) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	9·2%	M 4% E —	8·6%
	bb) Other	9·2%	M 4% E —	C1 5·2% C2 —
	C. Woven fabrics, felted or not, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft:			
	I. Of silk or of man-made fibres:			
	a) Woven textile felts of a kind used in paper-making machinery, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	F 8·4% S 6%	M 1·2% E —	C1 7·2% C2 —
	b) Flat woven not comprised in subheading I.a) above	10·7%	M 3·5% E —	10·1%
	c) Other	11·2%	M 4% E —	10·6%

1	2	3	4		5	
	II. Of other textile materials:					
	a) Woven textile felts of a kind used in paper-making machinery, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	6%	M E	1·2% —	C1 C2	4·8% —
	b) Flat woven not comprised in subheading II.a) above:					
	1. Containing silk or man-made fibres	8·3%	M E	3·5% —		7·7%
	2. Not containing silk or man-made fibres ...	8·3%	M E	3·5% —	C1 C2	4·8% —
	c) Other:					
	1. Containing more than 5% by weight of man-made fibres or of man-made fibres and silk	8·8%	M E	4% —		8·2%
	2. Other:					
	aa) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	8·8%	M E	4% —		8·2%
	bb) Other	8·8%	M E	4% —	C1 C2	4·8% —
	D. Other:					
	I. Other textile fabrics; cords, braids and the like of a kind used as packing or lubricating materials:					
	a) Containing silk or man-made fibres	11·1%	M E	3·5% —		10·5%
	b) Not containing silk or man-made fibres	11·1%	M E	3·5% —	C1 C2	7·6% —
	II. Other:					
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	11·6%	M E	4% —		11%
	b) Other:					
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	11·6%	M E	4% —		11%
	2. Other	11·6%	M E	4% —	C1 C2	7·6% —

Chapter 60

Knitted and Crocheted Goods

Notes

1. This Chapter does not cover:
   (*a*) Crochet lace of heading No. 58.09;
   (*b*) Knitted or crocheted goods falling within Chapter 59;
   (*c*) Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09);
   (*d*) Old clothing or other articles falling within heading No. 63.01; or
   (*e*) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

2. Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:
   (*a*) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
   (*b*) Made up, by sewing or otherwise.

3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter:
   (*a*) "Elastic" means consisting of textile materials combined with rubber threads; and
   (*b*) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
60.01	**Knitted or crocheted fabric, not elastic nor rubberised:**			
	A. Of wool or of fine animal hair:			
	I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace:			
	a) Containing silk or man-made fibres	14·4%	M 4% E —	13·8%

1	2	3	4	5
	b) Not containing silk or man-made fibres	14·4%	M 4% E —	C1 10·4% C2 —
	II. Other fabric: a) Containing silk or man-made fibres	13·9%	M 3·5% E —	13%
	b) Not containing silk or man-made fibres	13·9%	M 3·5% E —	C1 10·4% C2 —
	B. Of man-made fibres: I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace	14·4%	M 4% E —	13·8%
	II. Other fabric: a) Exceeding 30 cm in width and containing more than 50% by weight of man-made fibres or of man-made fibres and silk	10·4% plus w.i.g. of 3·5% or £0·0047per m^2	M 3·5% or £0·0047per m^2, w.i.g. E —	10·4% plus w.i.g. of 2·9% or £0·0040 per m^2
	b) Other	13·9%	M 3·5% E —	13%
	C. Of other textile materials: I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace: a) Containing silk or man-made fibres	15·2%	M 4% E —	14·6%
	b) Not containing silk or man-made fibres	15·2%	M 4% E —	C1 11·2% C2 —
	II. Other fabric: a) Containing silk or man-made fibres: 1. Exceeding 30 cm in width and containing more than 50% by weight of silk or of silk and man-made fibres	11·2% plus w.i.g. of 3·5% or £0·0047per m^2	M 3·5% or £0·0047per m^2, w.i.g. E —	11·2% plus w.i.g. of 2·9% or £0·0004 per m^2
	2. Other	14·7%	M 3·5% E —	14%
	b) Not containing silk or man-made fibres	14·7%	M 3·5% E —	C1 11·2% C2 —

1	2	3	4	5
60.02	**Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	16% plus w.i.g. of 5% or £0·1102 per kg	M 5% or £0·1102 per kg, w.i.g. E —	C1 16% plus w.i.g. of 4·5% or £0·0992 per kg [C2 22·5% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together:			
	I. Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	16% plus w.i.g. of 5% or £0·0551 per kg	M 5% or £0·0551 per kg, w.i.g. E —	C1 16% plus w.i.g. of 4% or £0·0485 per kg [C2 20% or £0·2425 per kg, w.i.g.]
	II. Other	16% plus w.i.g. of 4·5% or £0·0551 per kg	M 4·5% or £0·0551 per kg, w.i.g. E —	C1 16% plus w.i.g. of 4% or £0·0485 per kg [C2 20% or £0·2425 per kg, w.i.g.]
	C. Other:			
	I. Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	21%	M 5% E —	C1 16% C2 —
	II. Other	20%	M 4% E —	C1 16% C2 —
60.03	**Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	10·4% plus w.i.g. of 5% or £0·0600 per doz pairs	M 5% or £0·0600 per doz pairs, w.i.g. E —	C1 10·4% plus w.i.g. of 4·5% or £0·0540 per doz pairs [C2 22·5% or £0·2700 per doz pairs, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	14·4%	M 4% E —	C1 14% [C2 18%]

1	2	3	4	5
	C. Other...	14·4%	M 4% E —	C1 10·4% C2 —
60.04	**Under garments, knitted or crocheted, not elastic nor rubberised:**			
	A. Of cotton:			
	I. Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	13·6% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 13·6% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	17·6%	M 4% E —	C1 17% [C2 18%]
	III. Other...	17·6%	M 4% E —	C1 13·6% C2 —
	B. Of other textile materials:			
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	13·6% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 13·6% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	17·6%	M 4% E —	C1 17% [C2 18%]
	III. Other	17·6%	M 4% E —	C1 13·6% C2 —
60.05	**Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:**			
	A. Outer garments and clothing accessories:			
	I. Jerseys and pullovers, containing at least 50% by weight of wool and weighing 600 g or more per article:			
	a) Containing more than 20% by weight of silk, of man-made fibres, or of both together	8·4% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 8·4% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]

1	2	3	4	5
60.05 (*contd*)	A. I. b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	12·4%	M 4% E —	C1 12% [C2 18%]
	c) Other	12·4%	M 4% E —	C1 8·4% C2 —
	II. Other: a) Articles of apparel: 1. Containing more than 20% by weight of silk, of man-made fibres, or of both together	14·4% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 14·4% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	18%	M 4% E —	C1, C2 } 18%
	3. Other	18%	M 4% E —	C1 14·4% C2 —
	b) Other: 1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	18%	M 4% E —	C1, C2 } 18%
	2. Other	18%	M 4% E —	C1 14·4% C2 —
	B. Other: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	14·4%	M 4% E —	C1 14% [C2 18%]
	II. Other	14·4%	M 4% E —	C1 10·4% C2 —
60.06	**Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):** A. Fabric: I. Containing silk or man-made fibres	12·3%	M 3·5% E —	11·7%
	II. Not containing silk or man-made fibres	12·3%	M 3·5% E —	C1 8·8% C2 —
	B. Other: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	16·8%	M 4% E —	C1 16% [C2 17%]
	II. Other	16·8%	M 4% E —	C1 12·8% C2 —

Chapter 61

Articles of Apparel and Clothing Accessories of Textile Fabric, Other Than Knitted or Crocheted Goods

Notes

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.

2. The headings of this Chapter do not cover:
   (*a*) Old clothing or other articles falling within heading No. 63.01; or
   (*b*) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of headings Nos. 61.01 to 61.04:
   (*a*) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
   (*b*) The expression "infants' garments" is to be taken to apply to:
      (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
      (ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading No. 61.05).
   Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 61.06.

5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.
   Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
61.01	**Men's and boys' outer garments:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	13·6% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 13·6% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	17·6%	M 4% E —	C1 17% [C2 18%]
	C. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	17·6%	M 4% E —	C1, C2 17%
	II. Other	17·6%	M 4% E —	C1 13·6% C2 —
61.02	**Women's, girls' and infants' outer garments:**			
	A. Babies' garments:			
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	8·4% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 8·4% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	12·4%	M 4% E —	C1 12% [C2 18%]
	III. Other:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	12·4%	M 4% E —	C1 11·8% [C2 17%]
	b) **Other**	12·4%	M 4% E —	C1 8·4% C2 —

1	2	3	4	5
	B. Other:			
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	13·6% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 13·6% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	17·6%	M 4% E —	C1 17% [C2 18%]
	III. Other:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	17·6%	M 4% E —	C1, C2 17%
	b) Other	17·6%	M 4% E —	C1 13·6% C2 —
61.03	**Men's and boys' under garments, including collars, shirt fronts and cuffs:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	13·6% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 13·6% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	17·6%	M 4% E —	C1 17% [C2 18%]
	C. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	17·6%	M 4% E —	C1, C2 17%
	II. Other	17·6%	M 4% E —	C1 13·6% C2 —
61.04	**Women's, girls' and infants' under garments:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	10·4% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 10·4% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	14·4%	M 4% E —	C1 14% [C2 18%]

1	2	3	4	5
61.04 (*contd*)	C. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	14·4%	M 4% E —	C1 13·8% [C2 17%]
	II. Other	14·4%	M 4% E —	C1 10·4% C2 —
61.05	**Handkerchiefs:**			
	A. Of cotton fabric, of a value of more than 15 UA per kg net weight:			
	I. Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	8·8% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 8·8% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	8·8% plus w.i.g. of 4% or £0·0551 per kg	M 4% or £0·0551 per kg, w.i.g. E —	C1 8·8% plus w.i.g. of 3·6% or £0·0485 per kg [C2 18% or £0·2425 per kg, w.i.g.]
	III. Other:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article	8·8% plus w.i.g. of 4% or £0·0330 per kg	M 4% or £0·0330 per kg, w.i.g. E —	C1 8·8% plus w.i.g. of 3·4% or £0·0280 per kg [C2 17% or £0·1404 per kg, w.i.g.]
	b) Other	8·8% plus w.i.g. of 4% or £0·0330 per kg	M 4% or £0·0330 per kg, w.i.g. E —	C1 8·8% C2 —
	B. Other:			
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	11·2% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 11·2% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	11·2% plus w.i.g. of 4% or £0·0551 per kg	M 4% or £0·0551 per kg, w.i.g. E —	C1 11·2% plus w.i.g. of 3·6% or £0·0485 per kg [C2 18% or £0·2425 per kg, w.i.g.]

1	2	3	4	5
	III. Other:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article	11·2% plus w.i.g. of 4% or £0·0330 per kg	M 4% or £0·0330 per kg, w.i.g. E —	C1 11·2% plus w.i.g. of 3·4% or £0·0280 per kg [C2 17% or £0·1404 per kg, w.i.g.]
	b) Other	11·2% plus w.i.g. of 4% or £0·0330 per kg	M 4% or £0·0330 per kg, w.i.g. E —	C1 11·2% C2 —
61.06	**Shawls, scarves, mufflers, mantillas, veils and the like:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	12·8% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 12·8% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	16·8%	M 4% E —	C1 16% [C2 18%]
	C. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	16·8%	M 4% E —	C1 16% [C2 17%]
	II. Other	16·8%	M 4% E —	C1 12·8% C2 —
61.07	**Ties, bow ties and cravats:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	8·4% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 8·4% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	12·4%	M 4% E —	C1 12% [C2 18%]

1	2	3	4	5
61.07 (*contd*)	C. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	12·4%	M 4% E —	C1 11·8% [C2 17%]
	II. Other	12·4%	M 4% E —	C1 8·4% C2 —
61.08	**Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	8·4% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 8·4% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	12·4%	M 4% E —	C1 12% [C2 18%]
	C. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	12·4%	M 4% E —	C1 11·8% [C2 17%]
	II. Other	12·4%	M 4% E —	C1 8·4% C2 —
61.09	**Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	6·8% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 6·8% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	10·8%	M 4% E —	C1 10·4% [C2 18%]

1	2	3	4	5
	C. Other:			
	I. Corsets and similar body-supporting under garments and brassières not containing embroidery, net, lace or material resembling lace:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	9·8%	M 3% E —	C1 9·3% [C2 12·7%]
	b) Other	9·8%	M 3% E —	C1 6·8% C2 —
	II. Other:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article	10·8%	M 4% E —	C1 10·2% [C2 17%]
	b) Other	10·8%	M 4% E —	C1 6·8% C2 —
61.10	**Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	11·6% plus w.i.g. of 5% or £0·1102 per kg	M 5% or £0·1102 per kg, w.i.g. E —	C1 11·6% plus w.i.g. of 4·5% or £0·0992 per kg [C2 22·5% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together:			
	I. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	11·6% plus w.i.g. of 5% or £0·0551 per kg	M 5% or £0·0551 per kg, w.i.g. E —	C1 11·6% plus w.i.g. of 4% or £0·0485 per kg [C2 20% or £0·2425 per kg, w.i.g.]
	II. Other	11·6% plus w.i.g. of 4·5% or £0·0551 per kg	M 4·5% or £0·0551 per kg, w.i.g. E —	C1 11·6% plus w.i.g. of 4% or £0·0485 per kg [C2 20% or £0·2425 per kg, w.i.g.]

1	2	3	4	5
61.10 (*contd*)	C. Other:			
	I. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only):			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article	16·6%	M 5% E —	C1 15·8% [C2 21·2%]
	b) Other	16·6%	M 5% E —	C1 11·6% C2 —
	II. Other	15·6%	M 4% E —	C1 11·6% C2 —
61.11	**Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):**			
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	8·4% plus w.i.g. of 4% or £0·1102 per kg	M 4% or £0·1102 per kg, w.i.g. E —	C1 8·4% plus w.i.g. of 3·6% or £0·0992 per kg [C2 18% or £0·4960 per kg, w.i.g.]
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	12·4%	M 4% E —	C1 12% [C2 18%]
	C. Other:			
	I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	12·4%	M 4% E —	C1 11·8% [C2 17%]
	II. Other	12·4%	M 4% E —	C1 8·4% C2 —

Chapter 62

Other Made Up Textile Articles

Notes

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover:
   (*a*) Goods falling within Chapter 58, 59 or 61; or
   (*b*) Old clothing or other articles falling within heading No. 63.01.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
62.01	**Travelling rugs and blankets:**			
	A. Electrically heated:			
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	13·6%	M 4% E —	C1 13% [C2 17%]
	II. Other:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article	13·6%	M 4% E —	C1 13% [C2 17%]
	b) Other	13·6%	M 4% E —	C1 9·6% C2 —
	B. Other:			
	I. Of cotton:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	15·2%	M 4% E —	C1 14·6% [C2 17%]
	b) Other:			
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	15·2%	M 4% E —	C1 14·6% [C2 17%]

1	2	3	4	5
62.01 (*contd*)	B. I. b) 2. Other	15·2%	M 4% E —	C1 11·2% C2 —
	II. Of other textile materials:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	15·2%	M 4% E —	C1 14·6% [C2 17%]
	b) Other:			
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	15·2%	M 4% E —	C1 14·6% [C2 17%]
	2. Other	15·2%	M 4% E —	C1 11·2% C2 —
62.02	**Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:**			
	A. Net curtains:			
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	17·6%	M 4% E —	C1 } 17% C2 }
	II. Other:			
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article	17·6%	M 4% E —	C1 } 17% C2 }
	b) Other	17·6%	M 4% E —	C1 13·6% C2 —
	B. Other:			
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	19%	M 4% E —	C1 19% C2 17%
	II. Other:			
	a) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton and not containing embroidery, net, lace or material resembling lace	F 19% S 17·5%	M 3·5% E —	C1 18·1% C2 14·8%
	b) Other:			
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	19%	M 4% E —	C1 19% C2 17%
	2. Other	19%	M 4% E —	C1 15·2% C2 —

1	2	3		4		5	
62.03	**Sacks and bags, of a kind used for the packing of goods:**						
	A. Of jute or of other textile bast fibres of heading No. 57.03:						
	I. Used:						
	a) Containing 85% or more by weight of jute	F S	6·4% —		—	C1 C2	6·4% —
	b) Other:						
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together		11·4%	M E	5% —		10·6%
	2. Other		10·4%	M E	4% —	C1 C2	6·4% —
	II. Other:						
	a) Of fabric weighing less than 310 g/m²:						
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together		21%	M E	5% —		20%
	2. Other		20%	M E	4% —	C1 C2	16% —
	b) Of fabric weighing not less than 310 g/m² but not more than 500 g/m²:						
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together		20·2%	M E	5% —		19%
	2. Other		19%	M E	4% —	C1 C2	15·2% —
	c) Of fabric weighing more than 500 g/m²:						
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together		17%	M E	5% —		16·2%
	2. Other		16%	M E	4% —	C1 C2	12% —
	B. Of other textile materials:						
	I. Used:						
	a) Of flax or of sisal:						
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together		11·4%	M E	5% —		10·6%
	2. Other		10·4%	M E	4% —	C1 C2	6·4% —

1	2	3	4	5
62.03 (*contd*)	B. I. b) Other:			
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	13%	M 5% E —	12·2%
	2. Other:			
	aa) Of a weight not less than 110 g and not more than 150 g, measuring not less than 71 cm by 35 cm and not more than 77 cm by 40 cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515 cm²	11·5%	M 3·5% E —	C1 8% C2 —
	bb) Other	12%	M 4% E —	C1 8% C2 —
	II. Other:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	15·4%	M 5% E —	14·6%
	b) Other:			
	1. Of a weight not less than 110 g and not more than 150 g, measuring not less than 71 cm by 35 cm and not more than 77 cm by 40 cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515 cm²	13·9%	M 3·5% E —	C1 10·4% C2 —
	2. Other	14·4%	M 4% E —	C1 10·4% C2 —
62.04	**Tarpaulins, sails, awnings, sunblinds, tents and camping goods:**			
	A. Of cotton:			
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	16%	M 4% E —	15%
	II. Other:			
	a) Tent roofs, each of a weight of not less than two t	F 12% S —	—	C1 12% C2 —
	b) Other:			
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	16%	M 4% E —	15%
	2. Other	16%	M 4% E —	C1 12% C2 —

1	2	3		4		5	
	B. Of other textile materials:						
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together		16·8%	M E	4% —		16%
	II. Other:						
	a) Tent roofs, each of a weight of not less than two t	F S	12·8% —		—	C1 C2	12·8% —
	b) Other:						
	1. Containing woven fabric of which the cotton content exceeds 50% by weight of the article		16·8%	M E	4% —		16%
	2. Other		16·8%	M E	4% —	C1 C2	12·8% —
62.05	**Other made up textile articles (including dress patterns):**						
	A. Strips for the internal reinforcement of belts, of a width of not less than 12 mm but not more than 102 mm, composed of two strips of fabric of cotton or of regenerated textile fibres, which have been stuck together, the edges of the narrower strip, which has been stiffened by impregnation with synthetic resin, being covered by the folding over of the edges of the wider strip:						
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together		10·4%	M E	4% —		10%
	II. Other:						
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article		10·4%	M E	4% —		9·8%
	b) Other		10·4%	M E	4% —	C1 C2	6·4% —
	B. Floor cloths, dish cloths, dusters and the like:						
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together		16%	M E	4% —		15·6%
	II. Other:						
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article		16%	M E	4% —		15%
	b) Other		16%	M E	4% —	C1 C2	12% —

1	2	3	4		5	
62.05 (*contd*)	C. Other:					
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	12·4%	M E	4% —	C1 [C2	12% 18%]
	II. Other:					
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article	12·4%	M E	4% —	C1 [C2	11·8% 17%]
	b) Other	12·4%	M E	4% —	C1 C2	8·4% —

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
63.01	**Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:**			
	A. Used clothing	F 6·4% plus the rate prefixed by the letter M applicable to the goods when new S The rate applicable to the goods when new	M The rate prefixed by the letter M applicable to the goods when new E —	C1 6·4% plus 20% of the rate prefixed by C2 applicable to the goods when new C2 The rate prefixed by C2 applicable to the goods when new
	B. Other...	F 5·6% plus the rate prefixed by the letter M applicable to the goods when new S The rate applicable to the goods when new	M The rate prefixed by the letter M applicable to the goods when new E —	C1 5·6% plus 20% of the rate prefixed by C2 applicable to the goods when new C2 The rate prefixed by C2 applicable to the goods when new
63.02	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables:**			
	A. Containing more than 55% by weight of man-made fibres ...	2%	M 2% E —	1·7%
	B. Other...	—	—	—

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

Chapter 64

Footwear, Gaiters and the like; Parts of such Articles

Notes

1. This Chapter does not cover:
   (*a*) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);
   (*b*) Old footwear falling within heading No. 63.01;
   (*c*) Articles of asbestos (heading No. 68.13);
   (*d*) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
   (*e*) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
64.01	**Footwear with outer soles and uppers of rubber or artificial plastic material:**			
	A. If made to cover the ankle:			
	I. Of a length (front of sole to heel tip) exceeding 280 mm	F £0·0400 per pair plus 16% S £0·2000 per pair	M £0·0400 per pair E —	C1 16% C2 —

1	2	3	4	5
	II. Other	F £0·0150 per pair plus 16% S £0·0750 per pair	M £0·0150 per pair E —	C1 16% C2 —
	B. If not made to cover the ankle:			
	I. Of a length (front of sole to heel tip) exceeding 235 mm	F £0·0100 per pair plus 16% S £0·0500 per pair	M £0·0100 per pair E —	C1 16% C2 —
	II. Other	F £0·0080 per pair plus 16% S £0·0400 per pair	M £0·0080 per pair E —	C1 16% C2 —
64.02	**Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material:**			
	A. Footwear with uppers of leather:			
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together:			
	a) Women's	6·4% plus w.i.g. of 2% or £0·0150 per pair	M 2% or £0·0150 per pair, w.i.g. E —	C1 8% [C2 9%]
	b) Other	8·4%	M 2% E —	C1 8% [C2 9%]
	II. Other:			
	a) Women's	F 6·4% plus w.i.g. of 1% or £0·0150 per pair S 5% or £0·0750 per per pair, w.i.g.	M 1% or £0·0150 per pair, w.i.g. E —	C1 6·4% C2 —
	b) Men's	F 8% S 7·5%	M 1·5% E —	C1 6·4% C2 —
	c) Other	8·4%	M 2% E —	C1 6·4% C2 —
	B. Other:			
	I. With outer soles of rubber or artificial plastic material:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	F 18% S 10%	M 2% E —	C1 17·8% C2 9%

1	2	3	4	5
64.02 (*contd*)	B. I. b) Other:			
	1. If made to cover the ankle:			
	aa) Of a length (front of sole to heel tip) exceeding 280 mm	F £0·0400 per pair plus 16% S £0·2000 per pair	M £0·0400 per pair E —	C1 16% C2 —
	bb) Other	F £0·0150 per pair plus 16% S £0·0750 per pair	M £0·0150 per pair E —	C1 16% C2 —
	2. If not made to cover the ankle:			
	aa) Of a length (front of sole to heel tip) exceeding 235 mm	F £0·0100 per pair plus 16% S £0·0500 per pair	M £0·0100 per pair E —	C1 16% C2 —
	bb) Other	F £0·0080 per pair plus 16% S £0·0400 per pair	M £0·0080 per pair E —	C1 16% C2 —
	II. Other:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together:			
	1. Women's	F 16% plus w.i.g. of 2% or £0·0150 per pair S 10% or £0·0750 per pair, w.i.g.	M 2% or £0·0150 per pair, w.i.g. E —	C1 17·8% C2 9%
	2. Other	F 18% S 10%	M 2% E —	C1 17·8% C2 9%
	b) Other:			
	1. Women's	F 16% plus w.i.g. of 1% or £0·0150 per pair S 5% or £0·0750 per pair, w.i.g.	M 1% or £0·0150 per pair, w.i.g. E —	C1 16% C2 —
	2. Men's	F 17·5% S 7·5%	M 1·5% E —	C1 16% C2 —
	3. Other	F 18% S 10%	M 2% E —	C1 16% C2 —

1	2	3	4	5
64.03	**Footwear with outer soles of wood or cork:**			
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together:			
	I. Women's	7·2% plus w.i.g. of 2% or £0·0150 per pair	M 2% or £0·0150 per pair, w.i.g. E —	9%
	II. Other	9%	M 2% E —	9%
	B. Other:			
	I. Women's	F 7·2% plus w.i.g. of 1% or £0·0150 per pair S 5% or £0·0750 per pair, w.i.g.	M 1% or £0·0150 per pair, w.i.g. E —	C1 7·2% C2 —
	II. Men's	F 8·7% S 7·5%	M 1·5% E —	C1 7·2% C2 —
	III. Other	9%	M 2% E —	C1 7·2% C2 —
64.04	**Footwear with outer soles of other materials:**			
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together:			
	I. Women's	5·6% plus w.i.g. of 2% or £0·0150 per pair	M 2% or £0·0150 per pair, w.i.g. E —	C1 7·4% [C2 9%]
	II. Other	7·6%	M 2% E —	C1 7·4% [C2 9%]
	B. Other:			
	I. Women's	F 5·6% plus w.i.g. of 1% or £0·0150 per pair S 5% or £0·0750 per pair, w.i.g.	M 1% or £0·0150 per pair, w.i.g. E —	C1 5·6% C2 —
	II. Men's	7%	M 1·5% E —	C1 5·6% C2 —

1	2	3		4		5	
64.04 *(contd)*	B. III. Other		7·6%	M E	2% —	C1 C2	5·6% —
64.05	**Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal:**						
	A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles:						
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together		9%	M E	2% —		9%
	II. Other		9%	M E	2% —	C1 C2	7·2% —
	B. Other:						
	I. Boot and shoe uppers, mounted on dummy lasts of wood or unmounted, and, in either case, perforated in at least two prominent places by the letters "SP" so as to render them unsuitable for use as boot or shoe parts	F S	5·2% —		—	C1 C2	5·2% —
	II. Other:						
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together		7·2%	M E	2% —		7%
	b) Other		7·2%	M E	2% —	C1 C2	5·2% —
64.06	**Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof**		11·6%	M E	4% —	C1 C2	7·6% —

Chapter 65

Headgear and Parts thereof

Notes

1. This Chapter does not cover:
   (*a*) Old headgear falling within heading No. 63.01;
   (*b*) Hair nets of human hair (heading No. 67.04);
   (*c*) Asbestos headgear (heading No. 68.13); or
   (*d*) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
65.01	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt:**			
	A. Of fur felt or of felt of wool and fur:			
	I. Hat-forms and cone-shaped hat bodies:			
	a) Containing silk or man-made fibres	9·5%	M 3·5% E —	C1 9% [C2 15%]
	b) Not containing silk or man-made fibres	9%	M 3% E —	C1 6% C2 —
	II. Other:			
	a) Containing silk or man-made fibres	9·5%	M 3·5% E —	C1 8·1% [C2 10·5%]
	b) Not containing silk or man-made fibres	9·5%	M 3·5% E —	C1 6% C2 —
	B. Other:			
	I. Hat-forms and cone-shaped hat bodies:			
	a) Containing silk or man-made fibres	9·9%	M 3·5% E —	C1 9·4% [C2 15%]

1	2	3	4		5	
65.01 (*contd*)	B. I. b) Not containing silk or man-made fibres	9·4%	M E	3% —	C1 C2	6·4% —
	II. Other:					
	a) Containing silk or man-made fibres	9·9%	M E	3·5% —	C1 [C2	8·5% 10·5%]
	b) Not containing silk or man-made fibres	9·9%	M E	3·5% —	C1 C2	6·4% —
65.02	**Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:**					
	A. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres:					
	I. Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	7·1%	M E	3·5% —	C1 [C2	6·5% 14·8%]
	II. Not containing silk or man-made fibres:					
	a) Wholly of unspun buntal fibre	4·5%	M E	1% —	C1 C2	3·6% —
	b) Other	5·1%	M E	1·5% —	C1 C2	3·6% —
	B. Of other materials:					
	I. Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	8·7%	M E	3·5% —	C1 [C2	8·1% 14·8%]
	II. Not containing silk or man-made fibres	6·7%	M E	1·5% —	C1 C2	5·2% —
65.03	**Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:**					
	A. Not lined or trimmed:					
	I. Of fur felt or of felt of wool and fur:					
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	9·5%	M E	3·5% —	C1 [C2	8·1% 10·5%]
	b) Other	9·5%	M E	3·5% —	C1 C2	6% —
	II. Other:					
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	9·9%	M E	3·5% —	C1 [C2	8·5% 10·5%]

1	2	3		4		5	
	b) Other		9·9%	M E	3·5% —	C1 C2	6·4% —
	B. Lined or trimmed:						
	I. Of fur felt or of felt of wool and fur:						
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together		12·4%	M E	4% —	C1 [C2	12% 18%]
	b) Other		12·4%	M E	4% —	C1 C2	8·4% —
	II. Other:						
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together		11·6%	M E	4% —	C1 [C2	11·2% 18%]
	b) Other		11·6%	M E	4% —	C1 C2	7·6% —
65.04	**Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:**						
	A. Not lined or trimmed:						
	I. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres:						
	a) Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together		7·9%	M E	3·5% —	C1 [C2	7·3% 14·8%]
	b) Other:						
	1. Wholly of unspun buntal fibre	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	2. Other		5·9%	M E	1·5% —	C1 C2	4·4% —
	II. Of other materials:						
	a) Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together		8·7%	M E	3·5% —	C1 [C2	8·1% 14·8%]
	b) Other		6·7%	M E	1·5% —	C1 C2	5·2% —
	B. Lined or trimmed:						
	I. Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together		11·2%	M E	4% —	C1 [C2	10·8% 18%]
	II. Other		11·2%	M E	4% —	C1 C2	7·2% —

1	2	3	4		5	
65.05	**Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed:**					
	A. Containing more than 5% by weight of silk, of man-made fibres, or of both together	11·6%	M E	4% —	C1 [C2	11·2% 18%]
	B. Other...	11·6%	M E	4% —	C1 C2	7·6% —
65.06	**Other headgear, whether or not lined or trimmed:**					
	A. Bathing caps of rubber	9·5%	M E	2% —	C1 C2	7·6% —
	B. Other headgear	11·6%	M E	4% —	C1 C2	7·6% —
65.07	**Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear:**					
	A. Head-bands	7·5%	M E	3·5% —	C1 C2	4% —
	B. Other...	9·9%	M E	3·5% —	C1 C2	6·4% —

Chapter 66

Umbrellas, Sunshades, Walking-sticks, Whips, Riding-crops and Parts thereof

Notes

1. This Chapter does not cover:
   (*a*) Measure walking-sticks or the like (heading No. 90.16);
   (*b*) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
   (*c*) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
66.01	**Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):**						
	A. With covers or cases containing silk or man-made fibres ...		16·8%	M E	4% —		16%
	B. Other		16·8%	M E	4% —	C1 C2	12·8% —
66.02	**Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like**		7·6%	M E	2% —	C1 C2	5·6% —
66.03	**Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:**						
	A. Handles and knobs		7·2%	M E	2% —	C1 C2	5·2% —
	B. Frames, including frames mounted on shafts (sticks)	F S	14% 10%	M E	2% —	C1 C2	12% —
	C. Other parts, fittings, trimmings and accessories	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —

Chapter 67

Prepared Feathers and Down and Articles made of Feathers or of Down; Artificial Flowers; Articles of Human Hair; Fans

Notes

1. This Chapter does not cover:
   (*a*) Straining cloth of human hair (heading No. 59.17);
   (*b*) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   (*c*) Footwear (Chapter 64);
   (*d*) Headgear (Chapter 65);
   (*e*) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); **or**
   (*f*) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.01 is to be taken not to apply to:
   (*a*) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
   (*b*) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
   (*c*) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
   (*d*) Fans (heading No. 67.05).

3. Heading No. 67.02 is to be taken not to apply to:
   (*a*) Articles of glass (Chapter 70);
   (*b*) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
67.01	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes):**			
	A. Skins and other parts of birds with their feathers or down:			
	I. Dressed goose skins, without feathers but with down, not cut	5·6%	M 2% E —	C1 3·6% C2 —
	II. Other	8%	M 2% E —	C1 6% C2 —

1	2	3		4		5	
	B. Feathers, parts of feathers and down		8%	M E	2% —	C1 C2	6% —
	C. Made up articles		9%	M E	2% —	C1 C2	7·2% —
67.02	**Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:**						
	A. Artificial flowers, foliage or fruit and parts thereof:						
	I. Parts:						
	a) Containing more than 25% by weight of silk, of man-made fibres, or of both together		14·6%	M E	4·2% —		13·9%
	b) Other	F S	13% 12·5%	M E	2·5% —	C1 C2	10·4% —
	II. Other:						
	a) Containing more than 25% by weight of silk, of man-made fibres, or of both together		16·2%	M E	4·2% —		15·5%
	b) Other	F S	14·5% 12·5%	M E	2·5% —	C1 C2	12% —
	B. Articles made of artificial flowers, foliage or fruit:						
	I. Containing more than 25% by weight of silk, of man-made fibres, or of both together		17·8%	M E	4·2% —		17%
	II. Other	F S	16·1% 12·5%	M E	2·5% —	C1 C2	13·6% —
67.03	**Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like:**						
	A. Human hair, not further worked than dressed		4·5%	M E	1% —	C1 C2	3·6% —
	B. Other...	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
67.04	**Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)**		8%	M E	2% —	C1 C2	6% —
67.05	**Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material**		8·8%	M E	2% —	C1 C2	6·8% —

SECTION XIII

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials

Notes

1. This Chapter does not cover:
   (*a*) Goods falling within Chapter 25;
   (*b*) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
   (*c*) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
   (*d*) Articles falling within Chapter 71;
   (*e*) Tools or parts of tools, falling within Chapter 82;
   (*f*) Lithographic stones of heading No. 84.34;
   (*g*) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
   (*h*) Dental burrs (heading No. 90.17);
   (*ij*) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (*k*) Articles falling within heading No. 95.07;
   (*l*) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
   (*m*) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
   (*n*) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
68.01	**Road and paving setts, curbs and flagstones, of natural stone (except slate):**			
	A. Granite flagstones	7%	M 5% E —	C1 2% C2 —
	B. Other...	4%	M 2% E —	C1 2% C2 —

1	2	3		4		5	
68.02	**Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within Chapter 69:**						
	A. Worked monumental or building stone:						
	I. Simply cut or sawn, with a flat or even surface:						
	a) Calcareous stone or alabaster:						
	1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2·5 or more:						
	aa) Tiles of which no side exceeds 610 mm in length		8·4%	M E	2% —	C1 C2	6·4% —
	bb) Other:						
	11. Sawn but not otherwise worked (apart from being roughly split or roughly squared)	F S	7·4% 5%	M E	1% —	C1 C2	6·4% —
	22. Other		9·4%	M E	3% —	C1 C2	6·4% —
	2. Other	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
	b) Other stone:						
	1. Flint for lining grinders		5·5%	M E	1·5% —	C1 C2	4% —
	2. Other:						
	aa) Granite:						
	11. Blocks in the form of rough cylinders, not less than 5·5 m in length and not less than 715 mm in diameter, not further worked than scabbled	F S	3·2% —		—	C1 C2	3·2% —
	22. Other		8·2%	M E	5% —	C1 C2	3·2% —
	bb) Other		4·7%	M E	1·5% —	C1 C2	3·2% —
	II. Moulded or turned, but not otherwise worked:						
	a) Calcareous stone or alabaster:						
	1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2·5 or more:						
	aa) Tiles of which no side exceeds 610 mm in length		6·8%	M E	2% —	C1 C2	4·8% —
	bb) Other		7·8%	M E	3% —	C1 C2	4·8% —
	2. Other		6·3%	M E	1·5% —	C1 C2	4·8% —

1	2	3	4	5
68.02 (*contd*)	A. II. b) Other stone:			
	1. Granite:			
	aa) Vases	6%	M 2% E —	C1 4% C2 —
	bb) Other	9%	M 5% E —	C1 4% C2 —
	2. Other	5·5%	M 1·5% E —	C1 4% C2 —
	III. Polished, decorated or otherwise worked, but not carved:			
	a) Calcareous stone or alabaster:			
	1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2·5 or more:			
	aa) Tiles of which no side exceeds 610 mm in length	8%	M 2% E —	C1 6% C2 —
	bb) Other	9%	M 3% E —	C1 6% C2 —
	2. Other	7·5%	M 1·5% E —	C1 6% C2 —
	b) Other stone:			
	1. Of a net weight of less than 10 kg:			
	aa) Granite:			
	11. Planed, or sawn and planed, on one or two sides only, but not further worked	9·8%	M 3% E —	C1 6·8% C2 —
	22. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	8·8%	M 2% E —	C1 6·8% C2 —
	33. Other	11·8%	M 5% E —	C1 6·8% C2 —
	bb) Other	F 8·5% S 7·5%	M 1·5% E —	C1 6·8% C2 —
	2. Other:			
	aa) Granite:			
	11. Planed, or sawn and planed, on one or two sides only, but not further worked	8·2%	M 3% E —	C1 5·2% C2 —

1	2	3	4		5	
	22. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	7·2%	M E	2% —	C1 C2	5·2% —
	33. Other	10·2%	M E	5% —	C1 C2	5·2% —
	bb) Other	6·7%	M E	1·5% —	C1 C2	5·2% —
	IV. Carved: a) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2·5 or more:					
	1. Tiles of which no side exceeds 610 mm in length	7·6%	M E	2% —	C1 C2	5·6% —
	2. Other	8·6%	M E	3% —	C1 C2	5·6% —
	b) Granite: 1. Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	7·6%	M E	2% —	C1 C2	5·6% —
	2. Other	10·6%	M E	5% —	C1 C2	5·6% —
	c) Other stone	7%	M E	1·5% —	C1 C2	5·6% —
	B. Mosaic cubes; powder, granules and chippings, artificially coloured: I. Of granite	10·6%	M E	5% —	C1 C2	5·6% —
	II. Of marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2·5 or more: a) Mosaic cubes	7·6%	M E	2% —	C1 C2	5·6% —
	b) Other	8·6%	M E	3% —	C1 C2	5·6% —
	III. Of other stone	7%	M E	1·5% —	C1 C2	5·6% —

1	2	3	4		5	
68.03	**Worked slate and articles of slate, including articles of agglomerated slate**	5%	M E	1% —	C1 C2	4% —
68.04	**Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:**					
	A. Of agglomerated abrasives:					
	I. Made of natural or synthetic diamonds	4·6%	M E	1·4% —	C1 C2	3·2% —
	II. Other	5·4%	M E	1·4% —	C1 C2	4%
	B. Other	3·8%	M E	1·4% —	C1 C2	2·4% —
68.05	**Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:**					
	A. Of agglomerated abrasives	5%	M E	1·4% —	C1 C2	3·6% —
	B. Other...	4·6%	M E	1·4% —	C1 C2	3·2% —
68.06	**Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up**	5·2%	M E	1·6% —	C1 C2	3·6% —
68.07	**Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69:**					
	A. Slag wool, rock wool and similar mineral wools	5%	M E	1% —	C1 C2	4% —
	B. Other...	3·8%	M E	1% —	C1 C2	2·8% —

1	2	3		4		5	
68.08	**Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):**						
	A. Pipes, couplings and pipe-fittings containing not less than 20% by weight of vegetable fibre and not less than 50% by weight of asphalt or similar material		4·4%	M E	2% —	C1 C2	2·4% —
	B. Other...		3·4%	M E	1% —	C1 C2	2·4% —
68.09	**Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances**		6·8%	M E	2% —	C1 C2	4·8% —
68.10	Articles of plastering material:						
	A. Boards, sheets, panels, tiles and the like, not ornamented ...		3·8%	M E	1% —	C1 C2	2·8% —
	B. Other...		4·2%	M E	1% —	C1 C2	3·2% —
68.11	**Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not**		4·2%	M E	1% —	C1 C2	3·2% —
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:						
	A. Building materials		4·7%	M E	1·5% —	C1 C2	3·2% —
	B. Other...		6·7%	M E	1·5% —	C1 C2	5·2% —
68.13	**Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:**						
	A. Fabricated asbestos (for example, carded fibres, dyed fibres) ...	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
	B. Articles of asbestos:						
	I. Thread	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
	II. Fabric	F S	10·3% 7·5%	M E	1·5% —	C1 C2	8·8% —

1	2	3		4		5	
68.13 (*contd*)	B. III. Other:						
	a) Clothing and parts thereof	F	11·6%	M	2%	C1	9·6%
		S	10%	E	—	C2	—
	b) Other	F	11·1%	M	1·5%	C1	9·6%
		S	7·5%	E	—	C2	—
	C. Mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:						
	I. Mixtures		5·5%	M	1·5%	C1	4%
				E	—	C2	—
	II. Articles		7%	M	1·5%	C1	5·6%
				E	—	C2	—
68.14	**Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials:**						
	A. Unmounted linings suitable for brakes, clutches and other parts of motor vehicles		8·8%	M	2·4%		8%
				E	—		
	B. Other...	F	8%	M	1·5%	C1	6·4%
		S	7·5%	E	—	C2	—
68.15	**Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium):**						
	A. Sheets or splittings of mica		5·6%	M	2%	C1	3·6%
				E	—	C2	—
	B. Plates, sheets or strips made from mica splittings or powder, whether or not on a support		6%	M	2%	C1	4%
				E	—	C2	—
	C. Other...		8·4%	M	2%	C1	6·4%
				E	—	C2	—
68.16	**Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:**						
	A. Unfired bricks made of chromite	F	7·8%	M	1%	C1	6·8%
		S	5%	E	—	C2	—
	B. Other...	F	5·5%	M	1%	C1	4·4%
		S	5%	E	—	C2	—

Chapter 69

Ceramic Products

Notes

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover:
   (*a*) Goods falling within Chapter 71 (for example, imitation jewellery);
   (*b*) Cermets falling within heading No. 81.04;
   (*c*) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
   (*d*) Artificial teeth (heading No. 90.19);
   (*e*) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (*f*) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
   (*g*) Smoking pipes, buttons or other articles falling within Chapter 98; or
   (*h*) Original statuary, collectors' pieces or antiques (Chapter 99).

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
	I. Heat-insulating and refractory goods			
69.01	**Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite):**			
	A. Bricks weighing more than 650 kg/m³	F 4·8% S 4%	M 0·8% E —	C1 4% C2 —
	B. Other:			
	I. Bricks and blocks	F 0·8% plus w.i.g. of 4% or 0·40 UA per 100 kg gross S 4%	M 0·8% E —	C1 4% or 0·40 UA per 100 kg gross, w.i.g. C2 —
	II. Other	F 2% plus w.i.g. of 4% or 0·40 UA per 100 kg gross S 10%	M 2% E —	C1 4% or 0·40 UA per 100 kg gross, w.i.g. C2 —

1	2	3		4		5	
69.02	**Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01:**						
	A. With a basis of magnesite, dolomite or chromite	F	1% plus w.i.g. of 3·2% or 0·88 UA per 100 kg gross	M E	1% —	C1	3·2% or 0·88 UA per 100 kg gross, w.i.g.
		S	5%			C2	—
	B. Other...	F	1% plus w.i.g. of 3·2% or 0·48 UA per 100 kg gross	M E	1% —	C1	3·2% or 0·48 UA per 100 kg gross, w.i.g.
		S	5%			C2	—
69.03	**Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01:**						
	A. With a basis of graphite or other forms of carbon:						
	I. Laboratory wares		10·6%	M E	3·4% —	C1 C2	7·2% —
	II. Other	F	8·2%	M	1%	C1	7·2%
		S	5%	E	—	C2	—
	B. With a basis of magnesite, dolomite or chromite:						
	I. Laboratory wares		13%	M E	3·4% —	C1 C2	9·6% —
	II. Other	F	10·6%	M	1%	C1	9·6%
		S	5%	E	—	C2	—
	C. Other:						
	I. Laboratory wares		10·2%	M E	3·4% —	C1 C2	6·8% —
	II. Other	F	7·8%	M	1%	C1	6·8%
		S	5%	E	—	C2	—
	II. Other ceramic products						
69.04	**Building bricks (including flooring blocks, support or filler tiles and the like):**						
	A. Common pottery		4·2%	M E	1% —	C1 C2	3·2% —
	B. Other...		5%	M E	1% —	C1 C2	4% —

1	2	3	4	5
69.05	**Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:**			
	A. Roofing tiles of common pottery	4%	M 1·2% E —	C1 2·8% C2 —
	B. Other:			
	I. Roofing tiles	5·2%	M 1·2% E —	C1 4% C2 —
	II. Other	6%	M 2% E —	C1 4% C2 —
69.06	**Piping, conduits and guttering (including angles, bends and similar fittings):**			
	A. Common pottery	4·8%	M 2% E —	C1 2·8% C2 —
	B. Other	8·4%	M 2% E —	C1 6·4% C2 —
69.07	**Unglazed setts, flags and paving, hearth and wall tiles:**			
	A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm	F W.i.g. of 6·4% or 0·21 UA per m² with a maximum of 12·8%, plus 1·5% S 7·5%	M 1·5% E —	C1 W.i.g. of 6·4% or 0·21 UA per m² with a maximum of 12·8% C2 —
	B. Other:			
	I. Common pottery	F 8% S 7·5%	M 1·5% E —	C1 6·4% C2 —
	II. Other	F W.i.g. of 6·4% or 0·24 UA per m² with a maximum of 12·8%, plus 1·5% S 7·5%	M 1·5% E —	C1 W.i.g. of 6·4% or 0·24 UA per m² with a maximum of 12·8% C2 —
69.08	**Glazed setts, flags and paving, hearth and wall tiles:**			
	A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm:			
	I. All white, flat, rectangular, not figured or embossed ...	F W.i.g. of 7·2% or 0·36 UA per m² with a maximum of 14·4%, plus £0·0269 per m² S £0·1345 per m²	M £0·0269 per m² E —	C1 W.i.g. of 7·2% or 0·36 UA per m² with a maximum of 14·4% C2 —

1	2	3	4	5
69.08 (*contd*)	A. II. Other	F W.i.g. of 7·2% or 0·36 UA per m² with a maximum of 14·4%, plus w.i.g. of 3% or £0·0269 per m² S 15% or £0·1345 per m², w.i.g.	M 3% or £0·0269 per m², w.i.g. E —	C1 W.i.g. of 7·2% or 0·36 UA per m² with a maximum of 14·4% C2 —
	B. Other: I. Common pottery: a) All white, flat, rectangular, not figured or embossed	F 7·2% plus £0·0269 per m² S £0·1345 per m²	M £0·0269 per m² E —	C1 7·2% C2 —
	b) Other	7·2% plus w.i.g. of 3% or £0·0269 per m²	M 3% or £0·0269 per m², w.i.g. E —	C1 7·2% C2 —
	II. Other: a) All white, flat, rectangular, not figured or embossed	F W.i.g. of 7·2% or 0·24 UA per m² with a maximum of 14·4%, plus £0·0269 per m² S £0·1345 per m²	M £0·0269 per m² E —	C1 W.i.g. of 7·2% or 0·24 UA per m² with a maximum of 14·4% C2 —
	b) Other	F W.i.g. of 7·2% or 0·24 UA per m² with a maximum of 14·4%, plus w.i.g. of 3% or £0·0269 per m² S 15% or £0·1345 per m², w.i.g.	M 3% or £0·0269 per m², w.i.g. E —	C1 W.i.g. of 7·2% or 0·24 UA per m² with a maximum of 14·4% C2 —
69.09	**Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:** A. Porcelain or china: I. Laboratory wares	13%	M 3·4% E —	C1 9·6% C2 —
	II. Other	F 11·6% S 10%	M 2% E —	C1 9·6% C2 —

1	2	3		4		5	
	B. Other:						
	I. Laboratory wares		9·4%	M	3·4%	C1	6%
				E	—	C2	—
	II. Other		8%	M	2%	C1	6%
				E	—	C2	—
69.10	**Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures**	F	2·5% plus w.i.g. of 8% or 4·80 UA per 100 kg gross	M	2·5%	C1	8% or 4·80 UA per 100 kg gross, w.i.g.
				E	—		
		S	12·5%			C2	—
69.11	**Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian):**						
	A. White or single-coloured:						
	I. Articles designed for fixing to or setting in the wall ...	F	2·5% plus w.i.g. of 10·8% or 9·76 UA per 100 kg gross	M	2·5%	C1	10·8% or 9·76 UA per 100 kg gross, w.i.g.
				E	—		
		S	12·5%			C2	—
	II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following:	F	£0·2460 per 100 kg plus w.i.g. of 10·8% or 9·76 UA per 100 kg gross	M	£0·2460 per 100 kg	C1	10·8% or 9·76 UA per 100 kg gross, w.i.g.
				E	—		
	Cups (including mugs and beakers)					C2	—
	Saucers and plates	S	£1·2302 per 100 kg				
	Teapots and coffee pots						
	Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets						
	Cooking utensils and kitchenware						
	III. Washstand utensils and chamber pots	F	£0·2460 per 100 kg plus w.i.g. of 10·8% or 9·76 UA per 100 kg gross	M	£0·2460 per 100 kg	C1	10·8% or 9·76 UA per 100 kg gross, w.i.g.
				E	—		
		S	£1·2302 per 100 kg			C2	—
	IV. Other	F	£1·7715 per 100 kg plus w.i.g. of 10·8% or 9·76 UA per 100 kg gross	M	£1·7715 per 100 kg	C1	10·8% or 9·76 UA per 100 kg gross, w.i.g.
				E	—		
		S	£8·8578 per 100 kg			C2	—

1	2	3	4	5
69.11 (*contd*)	B. Other:			
	I. Articles designed for fixing to or setting in the wall ...	F 2·5% plus w.i.g. of 10·8% or 20 UA per 100 kg S 12·5%	M 2·5% E —	C1 10·8% or 20 UA per 100 kg, w.i.g. C2 —
	II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	F £0·2460 per 100 kg plus w.i.g. of 10·8% or 20 UA per 100 kg S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 10·8% or 20 UA per 100 kg, w.i.g. C2 —
	III. Washstand utensils and chamber pots	F £0·2460 per 100 kg plus w.i.g. of 10·8% or 20 UA per 100 kg S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 10·8% or 20 UA per 100 kg, w.i.g. C2 —
	IV. Other	F £1·7715 per 100 kg plus w.i.g. of 10·8% or 20 UA per 100 kg S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 10·8% or 20 UA per 100 kg, w.i.g. C2 —
69.12	**Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:**			
	A. Common pottery:			
	I. Fireproof non-vitrified earthenware cooking utensils ...	8·8%	M 2·8% E —	C1 6% C2 —
	II. Articles designed for fixing to or setting in the wall ...	8·5%	M 2·5% E —	C1 6% C2 —
	III. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers)	F £0·2460 per 100 kg plus 6% S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 6% C2 —

1	2	3	4	5
	Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils not comprised in subheading A.I. above, and kitchenware			
	IV. Washstand utensils and chamber pots	F £0·2460 per 100 kg plus 6% S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 6% C2 —
	V. Other	F £1·7715 per 100 kg plus 6% S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 6% C2 —
	B. Stoneware:			
	I. Articles designed for fixing to or setting in the wall ...	10·1%	M 2·5% E —	C1 7·6% C2 —
	II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	F £0·2460 per 100 kg plus 7·6% S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 7·6% C2 —
	III. Washstand utensils and chamber pots	F £0·2460 per 100 kg plus 7·6% S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 7·6% C2 —
	IV. Other	F £1·7715 per 100 kg plus 7·6% S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 7·6% C2 —
	C. Earthenware or fine pottery:			
	I. White or single-coloured:			
	a) Fireproof non-vitrified earthenware cooking utensils	F 2·8% plus w.i.g. of 8·4% or 10·88 UA per 100 kg gross S 14%	M 2·8% E —	C1 8·4% or 10·88 UA per 100 kg gross, w.i.g. C2 —

1	2	3	4	5
69.12 (*contd*)	C. I. b) Articles designed for fixing to or setting in the wall	F 2·5% plus w.i.g. of 8·4% or 10·88 UA per 100 kg gross S 12·5%	M 2·5% E —	C1 8·4% or 10·88 UA per 100 kg gross, w.i.g. C2 —
	c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils, not comprised in subheading C.I.a) above, and kitchenware	F £0·2460 per 100 kg plus w.i.g. of 8·4% or 10·88 UA per 100 kg gross S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 8·4% or 10·88 UA per 100 kg gross, w.i.g. C2 —
	d) Washstand utensils and chamber pots	F £0·2460 per 100 kg plus w.i.g. of 8·4% or 10·88 UA per 100 kg gross S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 8·4% or 10·88 UA per 100 kg gross, w.i.g. C2 —
	e) Other	F £1·7715 per 100 kg plus w.i.g. of 8·4% or 10·88 UA per 100 kg gross S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 8·4% or 10·88 UA per 100 kg gross, w.i.g. C2 —
	II. Other: a) Fireproof non-vitrified earthenware cooking utensils	F 2·8% plus w.i.g. of 8·4% or 14·40 UA per 100 kg S 14%	M 2·8% E —	C1 8·4% or 14·40 UA per 100 kg, w.i.g. C2 —
	b) Articles designed for fixing to or setting in the wall	F 2·5% plus w.i.g. of 8·4% or 14·40 UA per 100 kg S 12·5%	M 2·5% E —	C1 8·4% or 14·40 UA per 100 kg, w.i.g. C2 —
	c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates	F £0·2460 per 100 kg plus w.i.g. of 8·4% or 14·40 UA per 100 kg S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 8·4% or 14·40 UA per 100 kg, w.i.g. C2 —

1	2	3	4	5
	Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils, not comprised in subheading C.II.a) above, and kitchenware			
	d) Washstand utensils and chamber pots	F £0·2460 per 100 kg plus w.i.g. of 8·4% or 14·40 UA per 100 kg S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 8·4% or 14·40 UA per 100 kg, w.i.g. C2 —
	e) Other	F £1·7715 per 100 kg plus w.i.g. of 8·4% or 14·40 UA per 100 kg S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 8·4% or 14·40 UA per 100 kg, w.i.g. C2 —
	D. Other:			
	I. Articles designed for fixing to or setting in the wall ...	F 14% S 12·5%	M 2·5% E —	C1 11·2% C2 —
	II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers) Saucers and plates Teapots and coffee pots Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets Cooking utensils and kitchenware	F £0·2460 per 100 kg plus 11·2% S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 11·2% C2 —
	III. Washstand utensils and chamber pots	F £0·2460 per 100 kg plus 11·2% S £1·2302 per 100 kg	M £0·2460 per 100 kg E —	C1 11·2% C2 —
	IV. Other	F £1·7715 per 100 kg plus 11·2% S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 11·2% C2 —

1	2	3	4	5
69.13	**Statuettes and other ornaments, and articles of personal adornment; articles of furniture:**			
	A. Common pottery:			
	I. Statuettes and other ornaments	F £1·7715 per 100 kg plus 6·4% S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 6·4% C2 —
	II. Other	8·4%	M 2% E —	C1 6·4% C2 —
	B. Porcelain or china:			
	I. Statuettes and other ornaments	F £1·7715 per 100 kg net plus w.i.g. of 8·8% or 56 UA per 100 kg gross S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 8·8% or 56 UA per 100 kg gross, w.i.g. C2 —
	II. Other	F 2% plus w.i.g of 8·8% or 56 UA per 100 kg gross S 10%	M 2% E —	C1 8·8% or 56 UA per 100 kg gross, w.i.g. C2 —
	C. Other:			
	I. Statuettes and other ornaments	F £1·7715 per 100 kg net plus w.i.g. of 8% or 28 UA per 100 kg gross S £8·8578 per 100 kg	M £1·7715 per 100 kg E —	C1 8% or 28 UA per 100 kg gross, w.i.g. C2 —
	II. Other	F 2% plus w.i.g. of 8% or 28 UA per 100 kg gross S 10%	M 2% E —	C1 8% or 28 UA per 100 kg gross, w.i.g. C2 —
69.14	**Other articles:**			
	A. Porcelain or china	F 14% S 10%	M 2% E —	C1 12% C2 —
	B. Other...	8%	M 2% E —	C1 6% C2 —

Chapter 70

Glass and Glassware

Notes

1. This Chapter does not cover:
   (*a*) Ceramic enamels (heading No. 32.08);
   (*b*) Goods falling within Chapter 71 (for example, imitation jewellery);
   (*c*) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
   (*d*) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
   (*e*) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
   (*f*) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of heading No. 70.20, the expression "wool" means:
   (*a*) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
   (*b*) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.
   Mineral wools which do not comply with the above specifications fall in heading No. 68.07.

4. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
70.01	**Waste glass (cullet); glass in the mass (excluding optical glass):**			
	A. Waste glass (cullet)	1%	M 1% E —	—
	B. Glass in the mass (excluding optical glass)	3·8%	M 1% E —	C1 2·8% C2 —

1	2	3		4		5	
70.02	**Glass of the variety known as "enamel" glass, in the mass, rods and tubes**		5·2%	M E	2% —	C1 C2	3·2% —
70.03	**Glass in balls, rods and tubes, unworked (not being optical glass):**						
	A. Balls	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	B. Other		8·6%	M E	3% —	C1 C2	5·6% —
70.04	**Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:**						
	A. Wired	F	1·5% plus w.i.g. of 4% or 0·40 UA per 100 kg gross	M E	1·5% —	C1 C2	4% or 0·40 UA per 100 kg gross, w.i.g. —
		S	7·5%				
	B. Other	F	1·5% plus w i.g. of 4% or 0·64 UA per 100 kg gross	M E	1·5% —	C1 C2	4% or 0·64 UA per 100 kg gross, w.i.g. —
		S	7·5%				
70.05	**Unworked drawn or blown glass (including flashed glass), in rectangles**	F	1·5% plus w i.g. of 4·8% or 0·48 UA per 100 kg gross	M E	1·5% —	C1 C2	4·8% or 0·48 UA per 100 kg gross, w.i.g. —
		S	7·5%				
70.06	**Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked**		5·5%	M E	1·5% —	C1 C2	4% —
70.07	**Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like**	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
70.08	**Safety glass consisting of toughened or laminated glass, shaped or not:**						
	A. In sizes and shapes ready for incorporation in motor vehicles ...		9%	M E	2% —	C1 C2	8·6% 7%
	B. Other		9%	M E	2% —	C1 C2	7·2% —

1	2	3		4		5	
70.09	**Glass mirrors (including rear-view mirrors), unframed, framed or backed:**						
	A. Suitable for motor vehicles		11·8%	M E	3% —	C1 C2	11% 10%
	B. Other...	F S	11% 10%	M E	2% —	C1 C2	8·8% —
70.10	**Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass**		10·1%	M E	2·5% —	C1 C2	7·6% —
70.11	**Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:**						
	A. For filament lamps; for mercury arc rectifiers of the mercury pool-cathode type	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	B. Other...		8·1%	M E	2·5% —	C1 C2	5·6% —
70.12	**Glass inners for vacuum flasks or for other vacuum vessels:**						
	A. Unfinished		11·4%	M E	3% —	C1 C2	8·4% —
	B. Finished		13%	M E	3% —	C1 C2	10% —
70.13	**Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses:**						
	A. Cooking utensils, kitchen and tableware, of glass-ceramic, being a crystalline ceramic material made from glass	F S	£0·2460 per 100 kg plus 12·4% £1·2302 per 100 kg	M E	£0·2460 per 100 kg —	C1 C2	12·4% —
	B. Other...		15·5%	M E	3·1% —	C1 C2	12·4% —
70.14	**Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:**						
	A. Articles for electrical lighting fittings:						
	I. Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers		10%	M E	2% —	C1 C2	8% —

1	2	3	4	5
70.14 (*contd*)	A. II. Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	9%	M 2% E —	C1 7·2% C2 —
	B. Other:			
	I. Optical elements	12%	M 4% E —	C1 8% C2 —
	II. Other	10%	M 2% E —	C1 8% C2 —
70.15	**Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:**			
	A. Clock and watch glasses	9·4%	M 3·4% E —	8·2%
	B. Other...	F 7% S 5%	M 1% E —	C1 6% C2 —
70.16	**Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms**	F 1% plus w.i.g of 3·2% or 1·28 UA per 100 kg gross S 5%	M 1% E —	C1 3·2% or 1·28 UA per 100 kg gross, w.i.g. C2 —
70.17	**Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:**			
	A. Laboratory, hygienic and pharmaceutical glassware:			
	I. Of fused silica or fused quartz	8·6%	M 3·4% E —	C1 5·2% C2 —
	II. Other	10·6%	M 3·4% E —	C1 7·2% C2 —
	B. Glass ampoules	10·6%	M 3·4% E —	C1 7·2% C2 —
70.18	**Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses**	11·2%	M 4% E —	C1 7·2% C2 —

1	2	3	4	5
70.19	**Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):**			
	A. Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glass smallwares, not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport; glass grains (ballotini):			
	I. Glass beads:			
	a) Cut and mechanically polished	—	—	—
	b) Other	F 9·2% S —	—	C1 9·2% C2 —
	II. Imitation pearls	F 0·96 UA per kg S —	—	C1 0·96 UA per kg C2 —
	III. Imitation precious and semi-precious stones:			
	a) Cut and mechanically polished	—	—	—
	b) Other	F 5·2% S —	—	C1 5·2% C2 —
	IV. Other:			
	a) Glass grains (ballotini)	F 7·8% S 5%	M 1% E —	C1 6·8% C2 —
	b) Other	F 8·8% S —	—	C1 8·8% C2 —
	B. Artificial eyes	F 7·8% S 5%	M 1% E —	C1 6·8% C2 —
	C. Articles of glassware made from fancy or decorative glass smallwares:			
	I. Bead trimmings	F 8% S 7·5%	M 1·5% E —	C1 6·4% C2 —
	II. Other	8·9%	M 2·5% E —	C1 6·4% C2 —
	D. Other:			
	I. Ornaments and other fancy articles of lamp-worked glass	10·5%	M 2·5% E —	C1 8% C2 —

1	2	3		4		5	
70.19 (*contd*)	D. II. Other:						
	a) Fragments and chippings	F	8%		—	C1	8%
		S	—			C2	—
	b) Other	F	9%	M	1%	C1	8%
		S	5%	E	—	C2	—
70.20	**Glass fibre (including wool), yarns, fabrics, and articles made therefrom:**						
	A. Non-textile fibre and articles made therefrom	F	11%	M	2%	C1	8·8%
		S	10%	E	—	C2	—
	B. Textile fibre, yarns, fabrics, and articles made therefrom ...	F	12·4%	M	2%	C1	10·4%
		S	10%	E	—	C2	—
70.21	**Other articles of glass:**						
	A. Face plates, cones or necks, being parts of glass envelopes for cathode ray tubes		9·3%	M	2·5%	C1	6·8%
				E	—	C2	—
	B. Other...		8·8%	M	2%	C1	6·8%
				E	—	C2	—

SECTION XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery

Notes

1. Subject to Note 1. (*a*) to Section VI and except as provided below, all articles consisting wholly or partly:
   (*a*) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
   (*b*) Of precious metal or of rolled precious metal,
   are to be classified within this Chapter and not within any other Chapter.
2. (*a*) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (*b*) of the foregoing Note does not apply to such articles;
   (*b*) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

3. This Chapter does not cover:
(*a*) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49);
(*b*) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;
(*c*) Goods falling in Chapter 32 (for example, lustres);
(*d*) Handbags and other articles falling within heading No. 42.02 or 42.03;
(*e*) Goods of heading No. 43.03 or 43.04;
(*f*) Goods falling within Section XI (textiles and textile articles);
(*g*) Footwear (Chapter 64) and headgear (Chapter 65);
(*h*) Umbrellas, walking-sticks and other articles falling within Chapter 66;
(*ij*) Fans and hand screens of heading No. 67.05;
(*k*) Coin (Chapter 72 or 99);
(*l*) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
(*m*) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);
(*n*) Arms or parts thereof (Chapter 93);
(*o*) Articles covered by Note 2. to Chapter 97;
(*p*) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
(*q*) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.

4. (*a*) The expression "pearls" is to be taken to include cultured pearls.
(*b*) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
(*c*) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
(*a*) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum;
(*b*) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold;
(*c*) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5. above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means:
   (*a*) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
   (*b*) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (*a*) of Note 8. above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
   (*a*) Wholly or partly of base metal, whether or not plated with precious metal; or
   (*b*) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Additional Note

For the purposes of heading No. 71.11, the expression "Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal" means products fit only for the recovery of the metal or for use in the manufacture of chemicals.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
	I. Pearls and precious and semi-precious stones			
71.01	**Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)**	—	—	—

1	2	3		4		5	
71.02	**Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):**						
	A. Unworked or simply sawn, cleaved or bruted:						
	I. Piezo-electric quartz in the form of plates, bars or rods		1%	M E	1% —		—
	II. Other		—		—		—
	B. Other:						
	I. For industrial uses:						
	a) Articles of piezo-electric quartz:						
	1. Piezo-electric quartz in the form of plates, bars or rods		3·8%	M E	1% —	C1 C2	2·8% —
	2. Other	F S	2·8% —		—	C1 C2	2·8% —
	b) Other:						
	1. Diamonds drilled so as to be adapted for use in wire-drawing dies		5·2%	M E	2% —	C1 C2	3·2% —
	2. Other	F S	3·2% —		—	C1 C2	3·2% —
	II. For other uses		—		—		—
71.03	**Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):**						
	A. Unworked or simply sawn, cleaved or bruted:						
	I. Piezo-electric quartz in the form of plates, bars or rods		1·8%	M E	1% —	C1 C2	0·8% —
	II. Other	F S	0·8% —		—	C1 C2	0·8% —
	B. Other:						
	I. For industrial uses:						
	a) Piezo-electric quartz in the form of plates, bars or rods		4·2%	M E	1% —	C1 C2	3·2% —
	b) Other	F S	3·2% —		—	C1 C2	3·2% —
	II. For other uses	F S	1·6% —		—	C1 C2	1·6% —

1	2	3		4		5	
71.04	**Dust and powder of natural or synthetic precious or semi-precious stones**		—		—		—
	II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured						
71.05	**Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:**						
	A. Unwrought:						
	I. Silver bullion		—		—		—
	II. Other		1%	M E	1% —		—
	B. Bars, rods, wire and sections; plates, sheets and strips:						
	I. Silver bullion	F S	1·6% —		—	C1 C2	1·6% —
	II. Other		2·6%	M E	1% —	C1 C2	1·6% —
	C. Tubes, pipes and hollow bars		3·8%	M E	1% —	C1 C2	2·8% —
	D. Foil of a thickness, excluding any backing, not exceeding 0·15 mm	F S	6·2% 5%	M E	1% —	C1 C2	5·2% —
	E. Powder, purls, spangles, cuttings and other forms		5%	M E	1% —	C1 C2	4% —
71.06	**Rolled silver, unworked or semi-manufactured:**						
	A. Unworked		5%	M E	1% —	C1 C2	4% —
	B. Semi-manufactured	F S	6·2% 5%	M E	1% —	C1 C2	5·2% —
71.07	**Gold, including platinum-plated gold, unwrought or semi-manufactured:**						
	A. Unwrought:						
	I. Gold bullion		—		—		—
	II. Other		1%	M E	1% —		—
	B. Bars, rods, wire and sections; plates, sheets and strips:						
	I. Gold bullion	F S	0·4% - -		—	C1 C2	0·4% —

1	2		3	4		5	
	II. Other		1·4%	M E	1% —	C1 C2	0·4% —
	C. Tubes, pipes and hollow bars		2·6%	M E	1% —	C1 C2	1·6% —
	D. Foil of a thickness, excluding any backing, not exceeding 0·15 mm	F S	7·4% 5%	M E	1% —	C1 C2	6·4% —
	E. Powder, purls, spangles, cuttings and other forms	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
71.08	**Rolled gold on base metal or silver, unworked or semi-manufactured**		3·8%	M E	1% —	C1 C2	2·8% —
71.09	**Platinum and other metals of the platinum group, unwrought or semi-manufactured:**						
	A. Platinum and platinum alloys:						
	I. Powders		—		—		—
	II. Other:						
	a) Unwrought		—		—		—
	b) Semi-manufactured:						
	1. Bars, rods, wire and sections, plates, sheets and strips:						
	aa) Bars	F S	0·8% —		—	C1 C2	0·8% —
	bb) Other		1·8%	M E	1% —	C1 C2	0·8% —
	2. Tubes, pipes and hollow bars		2·2%	M E	1% —	C1 C2	1·2% —
	3. Foil of a thickness, excluding any backing, not exceeding 0·15 mm		4·2%	M E	1% —	C1 C2	3·2% —
	4. Other		4·5%	M E	1% —	C1 C2	3·6% —
	B. Other metals of the platinum group and alloys thereof:						
	I. Powders:						
	a) Alloys		—		—		—
	b) Other		1%	M E	1% —		—
	II. Other:						
	a) Unwrought:						
	1. Alloys		—		—		—
	2. Other		1%	M E	1% —		—

1	2	3		4		5	
71.09 (*contd*)	B. II. b) Semi-manufactured:						
	1. Bars, of alloys	F	1·6%		—	C1	1·6%
		S	—			C2	—
	2. Other		2·6%	M	1%	C1	1·6%
				E	—	C2	—
71.10	**Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured**		3·8%	M	1%	C1	2·8%
				E	—	C2	—
71.11	**Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal**		—		—		—
	III. Jewellery, goldsmiths' and silversmiths' wares and other articles						
71.12	**Articles of jewellery and parts thereof, of precious metal or rolled precious metal:**						
	A. Of precious metal		6·1%	M	2·5%	C1	3·6%
				E	—	C2	—
	B. Of rolled precious metal		9·7%	M	2·5%	C1	7·2%
				E	—	C2	—
71.13	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12:**						
	A. Of precious metal		9%	M	3%	C1	6%
				E	—	C2	—
	B. Of rolled precious metal		6%	M	2%	C1	4%
				E	—	C2	—
71.14	**Other articles of precious metal or rolled precious metal:**						
	A. Of precious metal		8%	M	2%	C1	6%
				E	—	C2	—
	B. Of rolled precious metal		6·8%	M	2%	C1	4·8%
				E	—	C2	—
71.15	**Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):**						
	A. Articles consisting of, or incorporating, pearls:						
	I. Necklaces, bracelets and other articles, of pearls, simply strung without fasteners or other accessories		2·5%	M	2·5%		—
				E	—		

1	2	3		4		5	
	II. Other:						
	a) Made partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral		8·6%	M E	3% —	C1 C2	5·6% —
	b) Other		8·1%	M E	2·5% —	C1 C2	5·6% —
	B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed):						
	I. Made wholly of natural precious or semi-precious stones:						
	a) Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories:						
	1. Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones		3%	M E	3% —		—
	2. Other		2·5%	M E	2·5% —		—
	b) Other:						
	1. Machinery and instrument parts:						
	aa) Bearings and parts of bearings prepared for mounting and setting	F S	6% —		—	C1 C2	6% —
	bb) Other		7·5%	M E	1·5% —	C1 C2	6% —
	2. Other:						
	aa) Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones		9%	M E	3% —	C1 C2	6% —
	bb) Other		8·5%	M E	2·5% —	C1 C2	6% —
	II. Other:						
	a) Diamond-set used or defective drill bits, reaming shells and other articles, being parts of tools, fit only for recovery of the diamonds set therein	F S	5·6% —		—	C1 C2	5·6% —
	b) Machinery and instrument parts made wholly of synthetic or reconstructed precious or semi-precious stones		7%	M E	1·5% —	C1 C2	5·6% —

1	2	3		4		5	
71.15 (*contd*)	B. II. c) Made partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral		8·6%	M E	3% —	C1 C2	5·6% —
	d) Other		8·1%	M E	2·5% —	C1 C2	5·6% —
71.16	**Imitation jewellery:**						
	A. Of base metal	F S	16·9% 12·5%	M E	2·5% —	C1 C2	14·4% —
	B. Other		11·5%	M E	2·5% —	C1 C2	9·2% —

Chapter 72
Coin

Note

This Chapter does not cover collectors' pieces (heading No. 99.05).

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
72.01	**Coin**	—		—		—	

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:
   (*a*) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
   (*b*) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
   (*c*) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
   (*d*) Umbrella frames and other goods of heading No. 66.03;
   (*e*) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
   (*f*) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
   (*g*) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
   (*h*) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
   (*ij*) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
   (*k*) Articles falling within Chapter 94 (furniture and mattress supports);
   (*l*) Hand sieves (heading No. 96.06);
   (*m*) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
   (*n*) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout this Schedule, the expression "parts of general use" means:
   (*a*) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
   (*b*) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11); and
   (*c*) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

   In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

   Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):
   (*a*) An alloy of base metals containing more than 10%, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
   (*b*) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
   (*c*) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
   (*d*) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3. above, are to be classified as alloys of that metal.

5. Classification of Composite Articles :
   Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the

Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose:
(*a*) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
(*b*) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3., it is classified, and
(*c*) A cermet of heading No. 81.04 is regarded as a single base metal.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

Additional Note
The classification of the goods of this Section shall not be affected by the application of a rough coating (for example, of grease, oil, tar, red lead or graphite) clearly intended to protect them from rust or other oxidation.

Chapter 73

Iron and Steel and Articles thereo

Notes
1. In this Chapter the following expressions have the meanings hereby assigned to them:
(*a*) Pig iron and cast iron (heading No. 73.01):
A ferrous product containing, by weight, 1·9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified:
less than 15% phosphorus,
not more than 8% silicon,
not more than 6% manganese,
not more than 30% chromium,
not more than 40% tungsten,
and an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).
However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1·9% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(*ECSC*) *Molten pig iron shall be treated as solid pig iron.*

(*b*) I. Spiegeleisen (heading No. 73.01):
A ferrous product containing, by weight, more than 6% but not more than 30% of manganese and otherwise conforming to the specification at (*a*) above.

II. (*ECSC*) *Haematite pig iron and cast iron (foundry or steel-making iron) (heading No.* 73.01):
A ferrous product which may contain, by weight, not more than 0·50% *of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note* 1.(*a*).

III. (*ECSC*) *Phosphoric iron (including ferro-phosphorus) (heading No.* 73.01):
A ferrous product which may contain, by weight, more than 0·50% *but less than* 15% *of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note* 1.(*a*).

Haematite pig iron and cast iron, and phosphoric iron may also contain, by weight, taken separately or together, not more than:

0·3% *nickel*,
0·2% *chromium*,
0·3% *copper*,
and 0·1% *of each of the other alloy elements* (*for example, aluminium, titanium, vanadium, molybdenum, tungsten*).
Phosphoric iron containing, by weight, 15% *or more of phosphorus falls within heading No.* 28.55 (*phosphides*).

(*c*) Ferro-alloys (heading No. 73.02):
Alloys of iron (other than master alloys as defined in Note 1. to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:
more than 8% of silicon, or
more than 30% of manganese, or
more than 30% of chromium, or
more than 40% of tungsten, or
a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),
and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.

(*d*) Alloy steel (heading No. 73.15):
Steel containing, by weight, one or more elements in the following proportions:
more than 2% of manganese and silicon, taken together, or
2·00% or more of manganese, or
2·00% or more of silicon, or
0·50% or more of nickel, or
0·50% or more of chromium, or
0·10% or more of molybdenum, or
0·10% or more of vanadium, or
0·30% or more of tungsten, or
0·30% or more of cobalt, or
0·30% or more of aluminium, or
0·40% or more of copper, or
0·10% or more of lead, or
0·12% or more of phosphorus, or
0·10% or more of sulphur, or
0·20% or more of phosphorus and sulphur, taken together, or
0·10% or more of other elements, taken separately.

(*e*) High carbon steel (heading No. 73.15):
Steel containing, by weight, not less than 0·6% of carbon and having a content, by weight, less than 0·04% of phosphorus and sulphur taken separately and less than 0·07% of these elements taken together.

(*f*) Puddled bars and pilings (heading No. 73.06):
Products for rolling, forging or re-melting obtained either:
(*i*) By shingling balls of puddled iron to remove the slag arising during puddling, or
(*ii*) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(*g*) Ingots (heading No. 73.06):
Products for rolling or forging obtained by casting into moulds.

(*ECSC*) *Molten steel shall be treated as steel of the corresponding kind in ingots.*

(*h*) Blooms and billets (heading No. 73.07):
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm² and of such dimensions that the thickness exceeds one quarter of the width.

(*ij*) Slabs and sheet bars (including tinplate bars) (heading No. 73.07):
Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.

(*k*) Coils for re-rolling (heading No. 73.08):
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1·5 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.

(*l*) Universal plates (heading No. 73.09):
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1,200 mm.

(*m*) Hoop and strip (heading No. 73.12):
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(*n*) Sheets and plates (heading No. 73.13):
Rolled products (other than coils for re-rolling as defined in paragraph (*k*) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.

(*ECSC*) *Such products include the special category of "electrical sheets and plates" which under a current of* 50 *cps and a magnetic flux of* 1 *tesla have a watt-loss per kg, calculated by the Epstein method, of:*
—2·1 *watts or less, when their thickness does not exceed* 0·2 *mm;*
—3·6 *watts or less, when their thickness is not less than* 0·2 *mm but less than* 0·6 *mm;*
—6 *watts or less, when their thickness is not less than* 0·6 *mm but not greater than* 1·5 *mm.*

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(*ECSC*) *For the purposes of applying subheadings, sheets and plates corrugated by any process shall be treated as flat sheets and plates.*

(*o*) Wire (heading No. 73.14):
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

(*p*) Bars and rods (including wire rod) (heading No. 73.10):
Products of solid section which do not conform to the entirety of any of the definitions (*h*), (*ij*), (*k*), (*l*), (*m*), (*n*) and (*o*) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.
The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

(*ECSC*) "*Wire rod*" *is a product of solid section obtained exclusively by hot rolling, and which is hot-coiled.*
The term also includes:
1. *Products of round or square section of which the diameter or side does not exceed* 13 *mm;*
2. ***Products of any other section, which do not conform to the definition of hoop and strip in Note*** 1. (*m*) ***above, weighing not more than*** 1·330 ***kg per linear metre.***

(*q*) Hollow mining drill steel (heading No. 73.10):
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(*r*) Angles, shapes and sections (heading No. 73.11):
Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (*h*), (*ij*), (*k*), (*l*), (*m*), (*n*) and (*o*) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

(*s*) (*ECSC*) *Tinplate* (*headings Nos.* 73.12 *and* 73.13):
Hoop and strip and sheets and plates coated with a layer of metal containing, by weight, 97% or more of tin, whether or not varnished.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).

3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10·5 mm.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
73.01	**Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:**			
	A. Spiegeleisen (ECSC)	3·2% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 3·2% C2 —

1	2	3		4		5	
73.01 (*contd*)	B. Haematite pig iron and cast iron (ECSC):						
	I. Pig iron, smelted wholly with charcoal	F	3·2%		—	C1	3·2%
		S	—			C2	—
	II. Pig iron produced in an electric furnace and containing, by weight, not more than 0·025% of phosphorus, not more than 0·02% of sulphur and not more than 2·5% of total carbon	F	3·2%		—	C1	3·2%
		S	—			C2	—
	III. Other		3·2% plus w.i.g. of 1·6% or £0·3936 per t	M	1·6% or £0·3936 per t, w.i.g.	C1	3·2%
				E	—	C2	—
	C. Phosphoric pig iron and cast iron (ECSC):						
	I. Pig iron, smelted wholly with charcoal	F	3·2%		—	C1	3·2%
		S	—			C2	—
	II. Other		3·2% plus w.i.g. of 1·6% or £0·3936 per t	M	1·6% or £0·3936 per t, w.i.g.	C1	3·2%
				E	—	C2	—
	D. Other pig iron and cast iron:						
	I. Containing, by weight, not less than 0·30% but not more than 1% of titanium and not less than 0·50% but not more than 1% of vanadium (ECSC):						
	a) Vanadium-titanium pig iron produced in an electric furnace		—		—		—
	b) Other		1·6% or £0·3936 per t, w.i.g.	M	1·6% or £0·3936 per t, w.i.g.		—
				E	—		
	II. Other (ECSC):						
	a) Pig iron, smelted wholly with charcoal	F	3·2%		—	C1	3·2%
		S	—			C2	—
	b) Vanadium-titanium pig iron produced in an electric furnace	F	3·2%		—	C1	3·2%
		S	—			C2	—
	c) Pig iron produced in an electric furnace and containing, by weight, more than 0·1% of cobalt but not more than 0·025% of phosphorus and not more than 0·02% of sulphur	F	3·2%		—	C1	3·2%
		S	—			C2	—

1	2	3		4		5	
	d) Pig iron produced in an electric furnace and containing, by weight, not more than 0·025% of phosphorus, not more than 0·02% of sulphur and not more than 2·5% of total carbon	F S	3·2% —		—	C1 C2	3·2% —
	e) Other:						
	1. Forge and foundry		3·2% plus w.i.g. of 1·6% or £0·3936 per t	M E	1·6% or £0·3936 per t, w.i.g. —	C1 C2	3·2% —
	2. Other		3·2% plus w.i.g. of 1·6% or £0·3936 per t	M E	1·6% or £0·3936 per t, w.i.g. —	C1 C2	3·2% —
73.02	**Ferro-alloys:**						
	A. Ferro-manganese:						
	I. Containing more than 2% by weight of carbon (high carbon ferro-manganese) (ECSC):						
	a) Containing less than 3% by weight of carbon ...	F S	3·2% —		—	C1 C2	3·2% —
	b) Other:						
	1. Containing less than 65% by weight of manganese		3·2% plus w.i.g. of 1·6% or £0·6298 per t	M E	1·6% or £0·6298 per t, w.i.g. —	C1 C2	3·2% —
	2. Other		3·2% plus w.i.g. of 1·6% or £1·3778 per t	M E	1·6% or £1·3778 per t, w.i.g. —	C1 C2	3·2% —
	II. Other	F S	6·4% —		—	C1 C2	6·4% —

1	2	3		4		5	
73.02 (*contd*)	B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-mangano-aluminium:						
	I. Waste and scrap in ingot form for smelting (including re-melting)	F S	5·6% —		—	C1 C2	5·6% —
	II. Other	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	C. Ferro-silicon:						
	I. Containing not less than 20% by weight of silicon ...	F S	8% —		— —	C1 C2	8% —
	II. Other	F S	9% 5%	M E	1% —	C1 C2	8% —
	D. Ferro-silico-manganese	F S	4·4% —		— —	C1 C2	4·4% —
	E. Ferro-chromium and ferro-silico-chromium:						
	I. Ferro-chromium	F S	6·4% —		— —	C1 C2	6·4% —
	II. Ferro-silico-chromium:						
	a) Containing, by weight, not less than 20% of silicon and not less than 10% of chromium	F S	5·6% —		— —	C1 C2	5·6% —
	b) Other	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	F. Ferro-nickel		—		—		—
	G. Other:						
	I. Calcium-silicon containing, by weight, not less than 20% of calcium, not less than 55% of silicon and not more than 5% of aluminium, and otherwise consisting mainly of iron	F S	5·6% —		— —	C1 C2	5·6% —
	II. Calcium-manganese-silicon containing, by weight, not less than 15% of calcium, not less than 8% of manganese and not less than 50% of silicon, and otherwise consisting mainly of iron	F S	5·6% —		— —	C1 C2	5·6% —
	III. Silicon-manganese-zirconium containing, by weight, not less than 55% of silicon, not less than 4% of manganese and not less than 4% of zirconium, and otherwise consisting mainly of iron	F S	5·6% —		— —	C1 C2	5·6% —

1	2	3		4		5	
	IV. Ferro-molybdenum; ferro-titanium containing not more than 2% by weight of carbon; ferro-tungsten; ferro-vanadium		8·6%	M E	3% —	C1 C2	5·6% —
	V. Other	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
73.03	**Waste and scrap metal of iron or steel (ECSC)**		—		—		—
73.04	**Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel:**						
	A. Shot and angular grit		4·8%	M E	1·6% —	C1 C2	3·2% —
	B. Wire pellets		8·2%	M E	5% —	C1 C2	3·2% —
73.05	**Iron or steel powders; sponge iron or steel:**						
	A. Iron or steel powders:						
	I. Sponge iron in the form of powder, containing, by weight, not less than 94% of total iron and not more than 0·2% of total carbon	F S	3·2% —		—	C1 C2	3·2% —
	II. Other		4·8%	M E	1·6% —	C1 C2	3·2% —
	B. Sponge iron or steel (ECSC):						
	I. Sponge iron in the form of cakes or briquettes, containing, by weight, not less than 94% of total iron and not more than 0·2% of total carbon	F S	2·4% —		—	C1 C2	2·4% —
	II. Other		4%	M E	1·6% —	C1 C2	2·4% —
73.06	**Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel (ECSC):**						
	A. Puddled bars and pilings:						
	I. Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	F S	2·4% —		—	C1 C2	2·4% —
	II. Other		2·4% plus w.i.g. of 1·6% or £0·6298 per t	M E	1·6% or £0·6298 per t, w.i.g. —	C1 C2	2·4% —

1	2	3	4	5
73.06 (*contd*)	B. Ingots, blocks, lumps and similar forms:			
	I. Manufactured entirely from pig iron smelted wholly with charcoal	F 2·4% S —	—	C1 2·4% C2 —
	II. Waste and scrap in ingot form for smelting (including re-melting)	F 2·4% S —	—	C1 2·4% C2 —
	III. Other	2·4% plus w.i.g. of 1·6% or £0·5117 per t	M 1·6% or £0·5117 per t, w.i.g. E —	C1 2·4% C2 —
73.07	**Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:**			
	A. Blooms and billets:			
	I. Rolled (ECSC)	3·2% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 3·2% C2 —
	II. Forged	4% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 4% C2 —
	B. Slabs and sheet bars (including tinplate bars):			
	I. Rolled (ECSC)	3·2% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 3·2% C2 —
	II. Forged	4% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 4% C2 —
	C. Pieces roughly shaped by forging	5·6%	M 2·4% E —	C1 3·2% C2 —
73.08	**Iron or steel coils for re-rolling:**			
	A. Less than 1·50 m in width, intended for re-rolling (ECSC) ...	4% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 4% C2 —
	B. Other (ECSC)	4·8% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 4·8% C2 —

1	2	3	4	5
73.09	**Universal plates of iron or steel (ECSC)**	4·8% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 4·8% C2 —
73.10	**Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:**			
	A. Not further worked than hot-rolled or extruded:			
	I. Wire rod (ECSC)	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	II. Bars and rods (ECSC):			
	a) Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	F 4·8% S —	—	C1 4·8% C2 —
	b) Cut bars of iron or steel, not exceeding 152 mm in length, 152 mm in width and 32 mm in thickness, and containing, by weight, not more than 0·03% of sulphur and not more than 0·025% of phosphorus	F 4·8% S —	—	C1 4·8% C2 —
	c) Other bars and rods	4·8% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4·8% C2 —
	III. Hollow mining drill steel (ECSC)	4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4% C2 —
	B. Not further worked than forged	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	C. Not further worked than cold-formed or cold-finished:			
	I. Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	F 5·6% S —	—	C1 5·6% C2 —
	II. Bright steel bars	5·6% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
73.10 (*contd*)	C. III. Other bars and rods; hollow mining drill steel	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	D. Clad or surface-worked (for example, polished, coated): I. Not further worked than clad: a) Hot-rolled or extruded (ECSC)	4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4% C2 —
	b) Cold-formed or cold-finished	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	II. Other: a) Bright steel bars	5·6% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 5·6% C2 —
	b) Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
73.11	**Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:** A. Angles, shapes and sections: I. Not further worked than hot-rolled or extruded (ECSC): a) Drilled, punched or otherwise fabricated	4·8% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 4·8% C2 —
	b) Other	4·8% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4·8% C2 —
	II. Not further worked than forged: a) Drilled, punched or otherwise fabricated	5·6% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 5·6% C2 —
	b) Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4		5	
	III. Not further worked than cold-formed or cold-finished:					
	a) Fluted or U-section form sections of a kind suitable for use in the manufacture of umbrella ribs, whether or not hardened, tempered or annealed, cut into lengths not exceeding 915 mm but not further manufactured	7%	M E	1·6% —	C1 C2	5·6% —
	b) Other angles, shapes and sections:					
	1. Drilled, punched or otherwise fabricated ...	5·6% plus w.i.g. of 1·6% or £1·1810 per t	M E	1·6% or £1·1810 per t, w.i.g. —	C1 C2	5·6% —
	2. Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M E	1·6% or £0·7086 per t, w.i.g. —	C1 C2	5·6% —
	IV. Clad or surface-worked (for example, polished, coated):					
	a) Not further worked than clad:					
	1. Hot-rolled or extruded (ECSC):					
	aa) Drilled, punched or otherwise fabricated ...	4% plus w.i.g. of 1·6% or £1·1810 per t	M E	1·6% or £1·1810 per t, w.i.g. —	C1 C2	4% —
	bb) Other	4% plus w.i.g. of 1·6% or £0·7086 per t	M E	1·6% or £0·7086 per t, w.i.g. —	C1 C2	4% —
	2. Cold-formed or cold-finished:					
	aa) Drilled, punched or otherwise fabricated ...	5·6% plus w.i.g. of 1·6% or £1·1810 per t	M E	1·6% or £1·1810 per t, w.i.g. —	C1 C2	5·6% —
	bb) Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M E	1·6% or £0·7086 per t, w.i.g. —	C1 C2	5·6% —
	b) Other:					
	1. Drilled, punched or otherwise fabricated ...	5·6% plus w.i.g. of 1·6% or £1·1810 per t	M E	1·6% or £1·1810 per t, w.i.g. —	C1 C2	5·6% —
	2. Other	5 6% plus w.i.g. of 1·6% or £0·7086 per t	M E	1·6% or £0·7086 per t. w.i.g. —	C1 C2	5·6% —
	B. Sheet piling (ECSC)	4·8% plus w.i.g. of 1·6% or £0·7086 per t	M E	1·6% or £0·7086 per t, w.i.g. —	C1 C2	4·8% —

1	2	3	4	5
73.12	**Hoop and strip, of iron or steel, hot-rolled or cold-rolled:**			
	A. Not further worked than hot-rolled (ECSC):			
	I. Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 6·4% S —	—	C1 6·4% C2 —
	II. Other hoop and strip:			
	a) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	b) Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	B. Not further worked than cold-rolled:			
	I. In coils for the manufacture of tinplate (ECSC)	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	II. Other:			
	a) Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 6·4% S —	—	C1 6·4% C2 —
	b) Other hoop and strip:			
	1. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	2. Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	C. Clad, coated or otherwise surface-treated:			
	I. Silvered, gilded or platinum-plated:			
	a) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —

1	2	3	4		5	
	b) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M E	1·6% or £1·1023 per t, w.i.g. —	C1 C2	6·4% —
	II. Enamelled: a) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M E	1·6% or £0·7479 per t, w.i.g. —	C1 C2	6·4% —
	b) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M E	1·6% or £1·1023 per t, w.i.g. —	C1 C2	6·4% —
	III. Tinned: a) Tinplate (ECSC)	5·6% plus w.i.g. of 1·6% or £1·1023 per t	M E	1·6% or £1·1023 per t, w.i.g. —	C1 C2	5·6% —
	b) Other: 1. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M E	1·6% or £0·7479 per t, w.i.g. —	C1 C2	6·4% —
	2. Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M E	1·6% or £1·1023 per t, w.i.g. —	C1 C2	6·4% —
	IV. Zinc-coated or lead-coated: a) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M E	1·6% or £0·7479 per t, w.i.g. —	C1 C2	6·4% —
	b) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M E	1·6% or £1·1023 per t, w.i.g. —	C1 C2	6·4% —

1	2	3	4	5
73.12 (*contd*)	**C.** V. Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed):			
	a) Not further worked than clad:			
	1. Hot-rolled (ECSC):			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 5·6% C2 —
	2. Cold-rolled:			
	aa) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	b) Other:			
	1. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	2. Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	D. Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed):			
	I. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	II. Other:			
	a) Plated, coated or clad, or cold-rolled	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —

1	2	3	4		5	
	b) Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M E	1·6% or £0·7086 per t, w.i.g. —	C1 C2	6·4% —
73.13	**Sheets and plates, of iron or steel, hot-rolled or cold-rolled:** A. "Electrical" sheets and plates: I. With a watt-loss, regardless of thickness, of 0·75 watt or less (ECSC): a) Not plated, coated or clad	4·8% plus w.i.g. of 1·6% or £0·9842 per t	M E	1·6% or £0·9842 per t, w.i.g. —	C1 C2	4·8% —
	b) Other	4·8% plus w.i.g. of 1·6% or £1·1416 per t	M E	1·6% or £1·1416 per t, w.i.g. —	C1 C2	4·8% —
	II. Other (ECSC): a) Not plated, coated or clad	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M E	1·6% or £0·9842 per t, w.i.g. —	C1 C2	5·6% —
	b) Other	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M E	1·6% or £1·1416 per t, w.i.g. —	C1 C2	5·6% —
	B. Other sheets and plates: I. Not further worked than hot-rolled, of a thickness of: a) 2 mm or more (ECSC): 1. 3 mm or more	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M E	1·6% or £0·7479 per t, w.i.g. —	C1 C2	5·6% —
	2. Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M E	1·6% or £0·9842 per t, w.i.g. —	C1 C2	5·6% —
	b) Less than 2 mm (ECSC)	4·8% plus w.i.g. of 1·6% or £0·9842 per t	M E	1·6% or £0·9842 per t, w.i.g. —	C1 C2	4·8% —

1	2	3	4	5
73.13 (*contd*)	B. II. Not further worked than cold-rolled, of a thickness of:			
	a) 3 mm or more	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	b) More than 1 mm but less than 3 mm (ECSC) ...	4·8% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 4·8% C2 —
	c) 1 mm or less (ECSC)	6·4% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 6·4% C2 —
	III. Not further worked than burnished, polished or glazed (ECSC):			
	a) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	b) Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	IV. Clad, coated or otherwise surface-treated:			
	a) Silvered, gilded, platinum-plated or enamelled:			
	1. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	b) Tinned:			
	1. Tinplate (ECSC)	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
	2. Other (ECSC): aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	c) Zinc-coated or lead-coated (ECSC): 1. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	2. Other	6·4% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 6·4% C2 —
	d) Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC): 1. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	V. Otherwise shaped or worked: a) Cut into shapes other than rectangular shapes, but not further worked:			
	1. Silvered, gilded, platinum-plated or enamelled: aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
73.13 (*contd*)	B. V. a) 2. Other (ECSC):			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other:			
	11. Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	b) Other, excluding sheets and plates shaped by rolling:			
	1. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other:			
	aa) Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
73.14	**Iron or steel wire, whether or not coated, but not insulated** ...	11·4%	M 5% E —	C1 6·4% C2 —
73.15	**Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:** A. High carbon steel: I. Ingots, blooms, billets, slabs and sheet bars: a) Forged:			
	1. Ingots, blocks, lumps and similar forms ...	3·6% plus w.i.g. of 1·6% or £0·5117 per t	M 1·6% or £0·5117 per t, w.i.g. E —	C1 3·6% C2 —
	2. Blooms, billets, slabs and sheet bars	3·6% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 3·6% C2 —

1	2	3	4	5
	b) Other:			
	1. Ingots (ECSC)	2·4% plus w.i.g. of 1·6% or £0·5117 per t	M 1·6% or £0·5117 per t, w.i.g. E —	C1 2·4% C2 —
	2. Blooms, billets, slabs and sheet bars (ECSC) ...	3·2% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 3·2% C2 —
	II. Pieces roughly shaped by forging	5·6%	M 2·4% E —	C1 3·2% C2 —
	III. Coils for re-rolling (ECSC)	4% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 4% C2 —
	IV. Universal plates (ECSC)	4·8% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 4·8% C2 —
	V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections:			
	a) Not further worked than forged:			
	1. Angles, shapes and sections, drilled, punched or otherwise fabricated	6·4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 6·4% C2 —
	2. Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	b) Not further worked than hot-rolled or extruded:			
	1. Wire rod (ECSC)	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other (ECSC):			
	aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	4·8% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 4·8% C2 —
	bb) Other	4·8% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4·8% C2 —
	c) Not further worked than cold-formed or cold-finished:			
	1. Bright steel bars	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —

1	2	3	4	5
73.15 (*contd*)	A. V. c) 2. Angles, shapes and sections, drilled, punched or otherwise fabricated	6·4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 6·4% C2 —
	3. Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	d) Clad or surface-worked (for example, polished, coated): 1. Not further worked than clad: aa) Hot-rolled or extruded (ECSC): 11. Angles, shapes and sections, drilled, punched or otherwise fabricated	4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 4% C2 —
	22. Other	4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4% C2 —
	bb) Cold-formed or cold-finished: 11. Angles, shapes and sections, drilled, punched or otherwise fabricated	5·6% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other: aa) Bright steel bars	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Angles, shapes and sections, drilled, punched or otherwise fabricated	6·4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 6·4% C2 —

1	2	3	4	5
	cc) Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	VI. Hoop and strip:			
	a) Not further worked than hot-rolled (ECSC):			
	1. Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 5·6% S —	—	C1 5·6% C2 —
	2. Other:			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	b) Not further worked than cold-rolled:			
	1. Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 6·4% S —	—	C1 6·4% C2 —
	2. Other:			
	aa) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	c) Clad, coated or otherwise surface-treated:			
	1. Not further worked than clad:			
	aa) Hot-rolled (ECSC):			
	11. 3 mm or more in thickness	5·6% plus w.i.g of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Cold-rolled:			
	11. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —

1	2	3	4	5
73.15 (*contd*)	A. VI. c) 1. bb) 22. Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	2. Other: aa) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed): 1. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	2. Other: aa) Plated, coated or clad, or cold-rolled: 11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254 mm in width, in coils, hardened and tempered, of charcoal steel	8%	M 1·6% E —	C1 6·4% C2 —
	22. Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	VII. Sheets and plates: a) Not further worked than hot-rolled (ECSC): 1. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
	b) Not further worked than cold-rolled, of a thickness of:			
	1. 3 mm or more	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	2. Less than 3 mm (ECSC)	6·4% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 6·4% C2 —
	c) Polished, clad, coated or otherwise surface-treated (ECSC):			
	1. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other:			
	aa) Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	d) Otherwise shaped or worked:			
	1. Cut into shapes other than rectangular shapes, but not further worked (ECSC):			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other:			
	11. Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
73.15 (*contd*)	A. VII. d) 2. Other, excluding sheets and plates shaped by rolling:			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other:			
	11. Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	VIII. Wire, whether or not coated, but not insulated	11·4%	M 5% E —	C1 6·4% C2 —
	B. Alloy steel:			
	I. Ingots, blooms, billets, slabs and sheet bars:			
	a) Forged:			
	1. Ingots, blocks, lumps and similar forms ...	4% plus w.i.g. of 1·6% or £0·5117 per t	M 1·6% or £0·5117 per t, w.i.g. E —	C1 4% C2 —
	2. Blooms, billets, slabs and sheet bars	4% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 4% C2 —
	b) Other:			
	1. Ingots:			
	aa) Waste or scrap in ingot form (ECSC) ...	—	—	—
	bb) Other (ECSC)	2·4% plus w.i.g. of 1·6% or £0·5117 per t	M 1·6% or £0·5117 per t, w.i.g. E —	C1 2·4% C2 —
	2. Blooms, billets, slabs and sheet bars (ECSC) ...	3·2% plus w.i.g. of 1·6% or £0·6298 per t	M 1·6% or £0·6298 per t, w.i.g. E —	C1 3·2% C2 —
	II. Pieces roughly shaped by forging	6·4%	M 2·4% E —	C1 4% C2 —

1	2	3	4	5
	III. Coils for re-rolling (ECSC)	4·8% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 4·8% C2 —
	IV. Universal plates (ECSC)	4·8% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 4·8% C2 —
	V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections:			
	a) Not further worked than forged:			
	1. Angles, shapes and sections, drilled, punched or otherwise fabricated	5·6% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	b) Not further worked than hot-rolled or extruded:			
	1. Wire rod (ECSC)	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other (ECSC):			
	aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	4·8% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 4·8% C2 —
	bb) Other	4·8% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4·8% C2 —
	c) Not further worked than cold-formed or cold-finished:			
	1. Bright steel bars	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	2. Angles, shapes and sections, drilled, punched or otherwise fabricated	6·4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 6·4% C2 —
	3. Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —

1	2	3	4	5
73.15 (*contd*)	B. V. d) Clad or surface-worked (for example, polished, coated):			
	1. Not further worked than clad:			
	aa) Hot-rolled or extruded (ECSC):			
	11. Angles, shapes and sections, drilled, punched or otherwise fabricated	4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 4% C2 —
	22. Other	4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 4% C2 —
	bb) Cold-formed or cold-finished:			
	11. Angles, shapes and sections, drilled, punched or otherwise fabricated	6·4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 6·4% C2 —
	22. Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	2. Other:			
	aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	6·4% plus w.i.g. of 1·6% or £1·1810 per t	M 1·6% or £1·1810 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	VI. Hoop and strip:			
	a) Not further worked than hot-rolled (ECSC):			
	1. Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 5·6% S —	—	C1 5·6% C2 —
	2. Other:			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
	b) Not further worked than cold-rolled:			
	1. Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 6·4% S —	—	C1 6·4% C2 —
	2. Other:			
	aa) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	c) Clad, coated or otherwise surface-treated:			
	1. Not further worked than clad:			
	aa) Hot-rolled (ECSC):			
	11. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Cold-rolled:			
	11. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 5·6% C2 —
	2. Other:			
	aa) 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed):			
	1. 3 mm or more in thickness	6·4% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 6·4% C2 —

	2	3	4	5
3.15 (*contd*)	**B. VI. d) 2. Other:**			
	aa) Plated, coated or clad, or cold-rolled:			
	11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254 mm in width, in coils, of stainless steel	8%	M 1·6% E —	C1 6·4% C2 —
	22. Other	6·4% plus w.i.g. of 1·6% or £1·1023 per t	M 1·6% or £1·1023 per t, w.i.g. E —	C1 6·4% C2 —
	bb) Other	6·4% plus w.i.g. of 1·6% or £0·7086 per t	M 1·6% or £0·7086 per t, w.i.g. E —	C1 6·4% C2 —
	VII. Sheets and plates:			
	a) "Electrical" sheets and plates:			
	1. With a watt-loss, regardless of thickness, of 0·75 watt or less (ECSC):			
	aa) Not plated, coated or clad	4·8% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 4·8% C2 —
	bb) Other	4·8% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 4·8% C2 —
	2. Other (ECSC):			
	aa) Not plated, coated or clad	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	b) Other sheets and plates:			
	1. Not further worked than hot-rolled (ECSC):			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
	2. Not further worked than cold-rolled, of a thickness of:			
	aa) 3 mm or more	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Less than 3 mm (ECSC)	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	3. Polished, clad, coated or otherwise surface-treated (ECSC):			
	aa) 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	bb) Other:			
	11. Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	4. Otherwise shaped or worked:			
	aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC):			
	11. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other:			
	aaa) Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	bbb) Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —

1	2	3	4	5
73.15 (*contd*)	**B. VII. b) 4. bb)** Other, excluding sheets and plates shaped by rolling:			
	11. 3 mm or more in thickness	5·6% plus w.i.g. of 1·6% or £0·7479 per t	M 1·6% or £0·7479 per t, w.i.g. E —	C1 5·6% C2 —
	22. Other:			
	aaa) Plated, coated or clad	5·6% plus w.i.g. of 1·6% or £1·1416 per t	M 1·6% or £1·1416 per t, w.i.g. E —	C1 5·6% C2 —
	bbb) Other	5·6% plus w.i.g. of 1·6% or £0·9842 per t	M 1·6% or £0·9842 per t, w.i.g. E —	C1 5·6% C2 —
	VIII. Wire, whether or not coated, but not insulated:			
	a) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following: Not less than per cent / Not more than per cent Chromium 19·5 / 26·0 Aluminium 3·5 / 6·5 Cobalt 1·5 / 4·0 and not more than a total of 3% by weight of substances other than chromium, aluminium, cobalt and iron	8·8%	M 2·4% E —	C1 6·4% C2 —
	b) Other	11·4%	M 5% E —	C1 6·4% C2 —
73.16	**Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:**			
	A. Rails:			
	I. Current-conducting, with parts of non-ferrous metal:			
	a) Used	F 7·2% S —	—	C1 7·2% C2 —

1	2	3	4	5
	b) Unused	F 7·2% plus w.i.g. of 1·6% or £0·6692 per t S 8% or £3·3460 per t, w.i.g.	M 1·6% or £0·6692 per t, w.i.g. E —	C1 7·2% C2 —
	II. Other: a) New (ECSC)	4·8% plus w.i.g. of 1·6% or £0·6692 per t	M 1·6% or £0·6692 per t, w.i.g. E —	C1 4·8% C2 —
	b) Used (ECSC)	F 2·4% S —	—	C1 2·4% C2 —
	B. Check-rails (ECSC): I. Used	F 4% S —	—	C1 4% C2 —
	II. Unused	4% plus w.i.g. of 1·6% or £0·6692 per t	M 1·6% or £0·6692 per t, w.i.g. E —	C1 4% C2 —
	C. Sleepers (ECSC)	4% plus w.i.g. of 1·6% or £0·8660 per t	M 1·6% or £0·8660 per t, w.i.g. E —	C1 4% C2 —
	D. Fish-plates and sole plates: I. Rolled (ECSC)	4% plus w.i.g .of 1·6% or £0·8660 per t	M 1·6% or £0·8660 per t, w.i.g. E —	C1 4% C2 —
	II. Other	6% plus w.i.g. of 1·6% or £0·8660 per t	M 1·6% or £0·8660 per t, w.i.g. E —	C1 6% C2 —
	E. Other: I. Switch blades, crossings (or frogs) and crossing pieces: a) Used	F 5·6% S —	—	C1 5·6% C2 —
	b) Unused	5·6% plus w.i.g. of 1·6% or £0·6692 per t	M 1·6% or £0·6692 per t, w.i.g. E —	C1 5·6% C2 —
	II. Other	8%	M 2·4% E —	C1 5·6% C2 —

1	2	3	4		5	
73.17	**Tubes and pipes, of cast iron**	10·6%	M E	3·4% —	C1 C2	7·2% —
73.18	**Tubes and pipes and blanks therefor, of iron(other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:**					
	A. Straight and of uniform wall-thickness, unworked, seamless, of circular cross-section, solely for the manufacture of tubes and pipes with other cross-sections and wall-thicknesses	10·6%	M E	3·4% —	C1 C2	7·2% —
	B. Straight and of uniform wall-thickness, other than those falling in A. above, of a maximum length of 4·50 m, of alloy steel containing by weight not less than 0·90% but not more than 1·15% of carbon, not less than 0·50% but not more than 2% of chromium and not more than 0·50% of molybdenum	10·6%	M E	3·4% —	C1 C2	7·2% —
	C. Other...	11·4%	M E	3·4% —	C1 C2	8% —
73.19	**High-pressure hydro-electric conduits of steel, whether or not reinforced**	11·4%	M E	3·4% —	C1 C2	8% —
73.20	**Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel**	11·4%	M E	3·4% —	C1 C2	8% —
73.21	**Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:**					
	A. Tubes	7·8%	M E	3·4% —	C1 C2	4·4% —
	B. Other...	6%	M E	1·6% —	C1 C2	4·4% —
73.22	**Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**	6%	M E	2% —	C1 C2	4% —

1	2	3	4		5	
73.23	**Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods, of a capacity:**					
	A. Of 50 l or more	6·8%	M E	2% —	C1 C2	4·8% —
	B. Of less than 50 l	7·6%	M E	2% —	C1 C2	5·6% —
73.24	**Containers, of iron or steel, for compressed or liquefied gas** ...	7·6%	M E	2% —	C1 C2	5·6% —
73.25	**Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables**	10·2%	M E	3·4% —	C1 C2	6·8% —
73.26	**Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel**	12·2%	M E	5% —	C1 C2	7·2% —
73.27	**Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire**	11·4%	M E	3·4% —	C1 C2	8% —
73.28	**Expanded metal, of iron or steel**	7·5%	M E	1·6% —	C1 C2	6% —
73.29	**Chain and parts thereof, of iron or steel:**					
	A. Motor vehicle transmission chain, and parts thereof	7·6%	M E	2·4% —		6·8%
	B. Chain and parts thereof, manufactured of wire (other than welded or forged chain)	8·6%	M E	3·4% —	C1 C2	5·2% —
	C. Other	7·2%	M E	2% —	C1 C2	5·2% —
73.30	**Anchors and grapnels and parts thereof, of iron or steel**	9%	M E	2% —	C1 C2	7·2% —

1	2	3	4		5	
73.31	**Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper:**					
	A. Carding tacks for textile carding machines	6%	M E	2% —	C1 C2	4% —
	B. Other...	7·2%	M E	2% —	C1 C2	5·2% —
73.32	**Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel:**					
	A. Not threaded or tapped:					
	I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm	8%	M E	2·4% —	C1 C2	5·6% —
	II. Other	10·4%	M E	2·4% —	C1 C2	8% —
	B. Threaded or tapped:					
	I. Screws and nuts, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm	8·8%	M E	2·4% —	C1 C2	6·4% —
	II. Other	11%	M E	2·4% —	C1 C2	8·8% —
73.33	**Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel:**					
	A. Sewing needles, darning needles and embroidery needles ...	8%	M E	2% —	C1 C2	6% —
	B. Other...	6·8%	M E	2% —	C1 C2	4·8% —
73.34	**Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel**	9·4%	M E	3·4% —	C1 C2	6% —

1	2	3	4		5	
73.35	**Springs and leaves for springs, of iron or steel:**					
	A. Upholstery and mattress wire springs	9%	M E	3·4% —	C1 C2	5·6% —
	B. Other...	7·6%	M E	2% —	C1 C2	5·6% —
73.36	**Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel**	7·6%	M E	2% —	C1 C2	5·6% —
73.37	**Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel**	8·8%	M E	2% —	C1 C2	6·8% —
73.38	**Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:**					
	A. Sinks and wash basins and parts thereof, of stainless steel ...	8%	M E	2% —	C1 C2	6% —
	B. Other:					
	I. Builders' sanitary ware for indoor use	8·8%	M E	2% —	C1 C2	6·8% —
	II. Other:					
	a) Of wire, but not including boot and shoe trees ...	10·2%	M E	3·4% —	C1 C2	6·8% —
	b) Other	9·8%	M E	3% —	C1 C2	6·8% —
73.39	**Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel**	10·2%	M E	3·4% —	C1 C2	6·8% —

1	2		3	4		5	
73.40	**Other articles of iron or steel:**						
	A. Of cast iron		6·4%	M E	2% —	C1 C2	4·4% —
	B. Other:						
	I. Empty ribbon spools adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders and parts of such spools	F S	7·4% 5%	M E	1% —	C1 C2	6·4% —
	II. Of wire		11·4%	M E	5% —	C1 C2	6·4% —
	III. Other		8·4%	M E	2% —	C1 C2	6·4% —

Chapter 74

Copper and Articles thereof

Notes

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide [phosphor copper] containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. (Copper phosphide [phosphor copper] containing more than 8% by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).

2. In this Chapter the following expressions have the meanings hereby assigned to them:

   (*a*) Wire (heading No. 74.03):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm

   (*b*) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):
   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or of products falling within other headings.
   Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.

   (*c*) Wrought plates, sheets and strip (heading No. 74.04):
   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0·15 mm but does not exceed one tenth of the width.
   Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill (F) (S)	Community EFTA (M) (E)		Commonwealth Commonwealth Standstill (C1) (C2)	
1	2	3	4		5	
74.01	**Copper matte; unwrought copper (refined or not); copper waste and scrap:**					
	A. Unwrought beryllium alloys of copper	2%	M E	2% —		—
	B. Other unwrought alloys of copper:					
	I. Waste and scrap in ingot form for smelting (including re-melting)	—		—		—
	II. Other	1%	M E	1% —		—
	C. Other	—		—		—
74.02	**Master alloys:**					
	A. Beryllium alloys	2%	M E	2% —		—
	B. Other...	1%	M E	1% —		—
74.03	**Wrought bars, rods, angles, shapes and sections, of copper; copper wire:**					
	A. Of beryllium alloys	8·4%	M E	2% —	C1 C2	6·4% —
	B. Other...	8%	M E	1·6% —	C1 C2	6·4% —
74.04	**Wrought plates, sheets and strip, of copper:**					
	A. Of beryllium alloys	9·4%	M E	3% —	C1 C2	6·4% —
	B. Other...	8%	M E	1·6% —	C1 C2	6·4% —

1	2	3	4		5	
74.05	**Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·15 mm:**					
	A. Of beryllium alloys	9·4%	M E	3% —	C1 C2	6·4% —
	B. Other...	8%	M E	1·6% —	C1 C2	6·4% —
74.06	**Copper powders and flakes:**					
	A. Lamellar powders and flakes	10%	M E	2% —	C1 C2	8% —
	B. Other...	3·2%	M E	2% —	C1 C2	1·2% —
74.07	**Tubes and pipes and blanks therefor, of copper; hollow bars of copper:**					
	A. Of beryllium alloys	9·4%	M E	3% —	C1 C2	6·4% —
	B. Other...	8·4%	M E	2% —	C1 C2	6·4% —
74.08	**Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:**					
	A. Of beryllium alloys	9%	M E	3% —	C1 C2	6% —
	B. Other...	8%	M E	2% —	C1 C2	6% —
74.09	**Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**	7·6%	M E	2% —	C1 C2	5·6% —
74.10	**Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables**	8·4%	M E	2% —	C1 C2	6·4% —
74.11	**Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire**	8·4%	M E	2% —	C1 C2	6·4% —

1	2	3	4	5
74.12	**Expanded metal, of copper**	7·6%	M 2% E —	C1 5·6% C2 —
74.13	**Chain and parts thereof, of copper**	7·6%	M 2% E —	C1 5·6% C2 —
74.14	**Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper**	7·2%	M 2% E —	C1 5·2% C2 —
74.15	**Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper:**			
	A. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm:			
	I. Screws for wood (other than screw hooks and screw rings)	4·8%	M 1·2% E —	C1 3·6% C2 —
	II. Other	5·6%	M 2% E —	C1 3·6% C2 —
	B. Other:			
	I. Screws for wood (other than screw hooks and screw rings)	F 7% S 6%	M 1·2% E —	C1 5·6% C2 —
	II. Other	7·6%	M 2% E —	C1 5·6% C2 —
74.16	**Springs, of copper**	8·8%	M 2% E —	C1 6·8% C2 —
74.17	**Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:**			
	A. Liquid fuel pressure stoves and parts thereof	7·2%	M 2% E —	C1 5·2% C2 —
	B. Other...	8%	M 2% E —	C1 6% C2 —

1	2	3	4		5	
74.18	**Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper**	7·6%	M E	2% —	C1 C2	5·6% —
74.19	**Other articles of copper**	7·6%	M E	2% —	C1 C2	5·6% —

Chapter 75

Nickel and Articles thereof

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:

   (*a*) Wire (heading No. 75.02):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

   (*b*) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):
   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

   (*c*) Wrought plates, sheets and strip (heading No. 75.03):
   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.
   Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
75.01	**Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:**						
	A. Unwrought nickel-copper alloys containing more than 60% by weight of nickel		—		—		—
	B. Other unwrought alloys of nickel:						
	I. Waste and scrap in ingot form for smelting (including re-melting)		—		—		—
	II. Other		1%	M E	1% —		—
	C. Other...		—		—		—
75.02	**Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:**						
	A. Bars and rods, of nickel-copper alloy containing more than 60% by weight of nickel	F S	4·8% —		—	C1 C2	4·8% —
	B. Other		6·4%	M E	1·6% —	C1 C2	4·8% —
75.03	**Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:**						
	A. Plates, sheets, strip and foil:						
	I. Of nickel-copper alloy containing more than 60% by weight of nickel	F S	5·6% —		—	C1 C2	5·6% —
	II. Other		7%	M E	1·6% —	C1 C2	5·6% —
	B. Powders and flakes:						
	I. Powders	F S	0·4% —		—	C1 C2	0·4% —
	II. Flakes		2%	M E	1·6% —	C1 C2	0·4% —

1	2	3		4		5	
75.04	**Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:**						
	A. Tubes and pipes and blanks therefor; hollow bars:						
	I. Hollow bars and blanks for tubes and pipes, of nickel-copper alloy containing more than 60% by weight of nickel	F S	6·4% —		—	C1 C2	6·4% —
	II. Other		8·4%	M E	2% —	C1 C2	6·4% —
	B. Tube and pipe fittings		6%	M E	2% —	C1 C2	4% —
75.05	**Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:**						
	A. Not prepared beyond casting	F S	3·2% —		—	C1 C2	3·2% —
	B. Other:						
	I. Unwrought	F S	4% —		—	C1 C2	4% —
	II. Wrought		5·6%	M E	1·6% —	C1 C2	4% —
75.06	**Other articles of nickel:**						
	A. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:						
	I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm		5·6%	M E	2% —	C1 C2	3·6% —
	II. Other		6%	M E	2% —	C1 C2	4% —
	B. Other...		7·2%	M E	2% —	C1 C2	5·2% —

Chapter 76

Aluminium and Articles thereof

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:
   (*a*) Wire (heading No. 76.02):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

   (*b*) Wrought bars, rods, angles, shapes and sections (heading No. 76.02):
   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

   (*c*) Wrought plates, sheets and strip (heading No. 76.03):
   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0·20 mm but does not exceed one tenth of the width.
   Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
76.01	**Unwrought aluminium; aluminium waste and scrap:**						
	A. Unwrought:						
	I. Alloys of aluminium:						
	a) Waste and scrap in ingot form for smelting (including re-melting)	F	5·6%		—	C1	5·6%
		S	—			C2	—
	b) Other	F	6·6%	M	1%	C1	5·6%
		S	5%	E	—	C2	—
	II. Other	F	5·6%		—	C1	5·6%
		S	—			C2	—
	B. Waste and scrap:						
	I. Waste:						
	a) Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) of 0·20 mm or less		—		—		—
	b) Other (including factory rejects)	F	3·2%		—	C1	3·2%
		S	—			C2	—
	II. Scrap		—		—		—
76.02	**Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire**	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
76.03	**Wrought plates, sheets and strip, of aluminium**	F	11·2%	M	1·6%	C1	9·6%
		S	8%	E	—	C2	—
76.04	**Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·20 mm**	F	11·6%	M	2%	C1	9·6%
		S	10%	E	—	C2	—
76.05	**Aluminium powders and flakes:**						
	A. Lamellar powders and flakes	F	10·5%	M	2%	C1	8·4%
		S	10%	E	—	C2	—
	B. Other		8·4%	M	2%	C1	6·4%
				E	—	C2	—

1	2	3		4		5	
76.06	**Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium**	F S	11·2% 8%	M E	1·6% —	C1 C2	9·6% —
76.07	**Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium**		8%	M E	1·6% —	C1 C2	6·4% —
76.08	**Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium**		8%	M E	2% —	C1 C2	6% —
76.09	**Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment**		8%	M E	2% —	C1 C2	6% —
76.10	**Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods:**						
	A. Rigid and collapsible tubular containers	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
	B. Other...		9·5%	M E	2% —	C1 C2	7·6% —
76.11	**Containers, of aluminium, for compressed or liquefied gas**		8·8%	M E	2% —	C1 C2	6·8% —
76.12	**Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables**	F S	11·6% 10%	M E	2% —	C1 C2	9·6% —
76.13	**Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire**		9%	M E	2% —	C1 C2	7·2% —
76.14	**Expanded metal, of aluminium**		10%	M E	2% —	C1 C2	8% —
76.15	**Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium**		8·4%	M E	2% —	C1 C2	6·4% —

1	2	3	4		5	
76.16	**Other articles of aluminium:**					
	A. Cops, pirns, bobbins and similar supports for the spinning and weaving industries	10%	M E	2% —	C1 C2	8% —
	B. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12	8·4%	M E	2% —	C1 C2	6·4% —
	C. Nails, tacks, staples, hook-nails, spiked cramps, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:					
	I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm	8%	M E	2% —	C1 C2	6% —
	II. Other	10%	M E	2% —	C1 C2	8% —
	D. Other...	9·5%	M E	2% —	C1 C2	7·6% —

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill (F) (S)		Community EFTA (M) (E)		Commonwealth Commonwealth Standstill (C1) (C2)	
1	2	3		4		5	
77.01	**Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:**						
	A. Unwrought:						
	I. Alloys of magnesium	F	7·4%	M	1%	C1	6·4%
		S	5%	E	—	C2	—
	II. Other	F	6·4%		—	C1	6·4%
		S	—			C2	—
	B. Waste and scrap:						
	I. Waste	F	3·6%		—	C1	3·6%
		S	—			C2	—
	II. Scrap		—		—		—
77.02	**Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium:**						
	A. Raspings and shavings of uniform size of alloys of magnesium; powder and flakes of alloys of magnesium		8·4%	M	2%	C1	6·4%
				E	—	C2	—
	B. Other...		8%	M	1·6%	C1	6·4%
				E	—	C2	—
77.03	**Other articles of magnesium**		8·4%	M	2%	C1	6·4%
				E	—	C2	—

1	2	3		4		5	
77.04	**Beryllium, unwrought or wrought, and articles of beryllium:**						
	A. Unwrought; waste and scrap:						
	I. Waste and scrap	F	1·6%		—	C1	1·6%
		S	—			C2	—
	II. Other		3·6%	M	2%	C1	1·6%
				E	—	C2	—
	B. Wrought beryllium and articles of beryllium		6%	M	2%	C1	4%
				E	—	C2	—

Chapter 78

Lead and Articles thereof

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:
   (*a*) Wire (heading No. 78.02):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

   (*b*) Wrought bars, rods, angles, shapes and sections (heading No. 78.02):
   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

   (*c*) Wrought plates, sheets and strip (heading No. 78.03):
   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 g/m^2.
   Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
78.01	**Unwrought lead (including argentiferous lead); lead waste and scrap:**						
	A. Unwrought:						
	I. For refining, containing 0·02% or more by weight of silver (bullion lead)		—		—		—
	II. Other:						
	a) Alloys of lead containing not more than 12% by weight of tin:						
	1. Waste and scrap in ingot form for smelting (including re-melting)	F	W.i.g. of 3·6% or 0·88 UA per 100 kg		—	C1	W.i.g. of 3·6% or 0·88 UA per 100 kg
		S	—			C2	—
	2. Other	F	W.i.g. of 3·6% or 0·88 UA per 100 kg, plus 1%	M E	1% —	C1	W.i.g. of 3·6% or 0·88 UA per 100 kg
		S	5%			C2	—
	b) Other	F	W.i.g. of 3·6% or 0·88 UA per 100 kg		—	C1	W.i.g. of 3·6% or 0·88 UA per 100 kg
		S	—			C2	—
	B. Waste and scrap		—		—		—
78.02	**Wrought bars, rods, angles, shapes and sections, of lead; lead wire**	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —

1	2	3		4		5	
78.03	**Wrought plates, sheets and strip, of lead**	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
78.04	**Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m²; lead powders and flakes:**						
	A. Lead foil:						
	I. Backed		10%	M E	2% —	C1 C2	8% —
	II. Other		10%	M E	2% —	C1 C2	8% —
	B. Lead powders and flakes		4%	M E	2% —	C1 C2	2% —
78.05	**Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead**	F S	11% 10%	M E	2% —	C1 C2	8·8% —
78.06	**Other articles of lead:**						
	A. Containers with an anti-radiation lead covering, for the transport or storage of radio-active materials (EURATOM)		6%		—	C1 C2	6% —
	B. Other...		8·8%	M E	2% —	C1 C2	6·8% —

Chapter 79

Zinc and Articles thereof

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:
   (*a*) Wire (heading No. 79.02):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
   (*b*) Wrought bars, rods, angles, shapes and sections (heading No. 79.02):
   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
   (*c*) Wrought plates, sheets and strip (heading No. 79.03):
   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.
   Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Special Note applying to subheading 79.03 A.I.
The expression "foil" means products (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·15mm.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
79.01	**Unwrought zinc; zinc waste and scrap:**			
	A. Unwrought:			
	I. Zinc, other than alloys of zinc	F W.i.g. of 3·6% or 8·80 UA per t, plus £0·2952 per t S £1·4760 per t	M £0·2952 per t E —	C1 W.i.g. of 3·6% or 8·80 UA per t C2 —

1	2	3		4		5	
	II. Alloys of zinc:						
	a) Waste and scrap in ingot form for smelting (including re-melting)	F	W.i.g. of 3·6% or 8·80 UA per t		—	C1	W.i.g. of 3·6% or 8·80 UA per t
		S	—			C2	—
	b) Other	F	W.i.g. of 3·6% or 8·80 UA per t, plus 1%	M E	1% —	C1	W.i.g. of 3·6% or 8·80 UA per t
		S	5%			C2	—
	B. Waste and scrap		—		—		—
79.02	**Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire**	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
79.03	**Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:**						
	A. Plates, sheets, strip and foil:						
	I. Foil		10%	M E	2% —	C1 C2	8% —
	II. Other	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
	B. Powders (including dust) and flakes:						
	I. Powders		6·4%	M E	1·6% —	C1 C2	4·8% —
	II. Flakes		6·8%	M E	2% —	C1 C2	4·8% —
79.04	**Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc**		10%	M E	2% —	C1 C2	8% —
79.05	**Gutters, roof capping, skylight frames, and other fabricated building components, of zinc**		7·6%	M E	2% —	C1 C2	5·6% —
79.06	**Other articles of zinc**		8·4%	M E	2% —	C1 C2	6·4% —

Chapter 80

Tin and Articles thereof

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:
   (*a*) Wire (heading No. 80.02):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
   (*b*) Wrought bars, rods, angles, shapes and sections (heading No. 80.02):
   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
   (*c*) Wrought plates, sheets and strip (heading No. 80.03):
   Flat-surfaced, wrought products (coiled or not) of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m^2.
   Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
80.01	**Unwrought tin; tin waste and scrap**	—	—	—
80.02	**Wrought bars, rods, angles, shapes and sections, of tin; tin wire** ...	4·8%	M 1·6% E —	C1 3·2% C2 —
80.03	**Wrought plates, sheets and strip, of tin**	4%	M 1·6% E —	C1 2·4% C2 —

1	2	3	4		5	
80.04	**Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m²; tin powders and flakes:**					
	A. Foil:					
	I. Backed	6·8%	M E	2% —	C1 C2	4·8% —
	II. Other	6%	M E	2% —	C1 C2	4% —
	B. Powders and flakes	4·8%	M E	2% —	C1 C2	2·8% —
80.05	**Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin:**					
	A. Tubes and pipes and blanks therefor; hollow bars	6%	M E	2% —	C1 C2	4% —
	B. Tube and pipe fittings	7·6%	M E	2% —	C1 C2	5·6% —
80.06	**Other articles of tin**	8·4%	M E	2% —	C1 C2	6·4% —

Chapter 81

Other Base Metals employed in Metallurgy and Articles thereof

Note

Heading No. 81.04 is to be taken to apply only to the following base metals:
bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U 235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Heading No.	Description	Rates of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
81.01	**Tungsten (wolfram), unwrought or wrought, and articles thereof:**						
	A. Unwrought; waste and scrap	7·3%		M E	2·5% —	C1 C2	4·8% —
	B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	8·9%		M E	2·5% —	C1 C2	6·4% —
	C. Other...	10·5%		M E	2·5% —	C1 C2	8% —
81.02	**Molybdenum, unwrought or wrought, and articles thereof:**						
	A. Unwrought; waste and scrap:						
	I. Unwrought, in powder	8·2%		M E	3·4% —	C1 C2	4·8% —
	II. Other	7·4%		M E	3·4% —	C1 C2	4% —
	B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	9·8%		M E	3·4% —	C1 C2	6·4% —
	C. Other...	11·4%		M E	3·4% —	C1 C2	8% —

1	2	3		4		5	
81.03	**Tantalum, unwrought or wrought, and articles thereof:**						
	A. Unwrought; waste and scrap:						
	I. Tantalum (other than alloys of tantalum) unwrought or in powder; waste and scrap	F	2·4%		—	C1	2·4%
		S	—			C2	—
	II. Other		4·4%	M	2%	C1	2·4%
				E	—	C2	—
	B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil:						
	I. Semi-manufactured forms of tantalum (other than alloys of tantalum)	F	4·8%		—	C1	4·8%
		S	—			C2	—
	II. Other		6·8%	M	2%	C1	4·8%
				E	—	C2	—
	C. Other:						
	I. Semi-manufactured forms of tantalum (other than alloys of tantalum)	F	7·2%		—	C1	7·2%
		S	—			C2	—
	II. Other		9%	M	2%	C1	7·2%
				E	—	C2	—
81.04	**Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:**						
	A. Bismuth:						
	I. Unwrought; waste and scrap		—		—		—
	II. Other		5·6%	M	2%	C1	3·6%
				E	—	C2	—
	B. Cadmium:						
	I. Unwrought; waste and scrap:						
	a) Waste and scrap	F	3·2%		—	C1	3·2%
		S	—			C2	—
	b) Other		5·2%	M	2%	C1	3·2%
				E	—	C2	—
	II. Other		6·8%	M	2%	C1	4·8%
				E	—	C2	—
	C. Cobalt:						
	I. Unwrought; waste and scrap:						
	a) Alloys of cobalt...		1%	M	1%		—
				E	—		
	b) Other		—		—		—
	II. Other		6%	M	2%	C1	4%
				E	—	C2	—

1	2	3		4		5	
81.04 (*contd*)	D. Chromium:						
	I. Unwrought; waste and scrap		6·5%	M	2·5%	C1	4%
				E	—	C2	—
	II. Other		8·1%	M	2·5%	C1	5·6%
				E	—	C2	—
	E. Germanium:						
	I. Unwrought; waste and scrap:						
	a) Waste and scrap	F	4%		—	C1	4%
		S	—			C2	—
	b) Other		5·6%	M	1·6%	C1	4%
				E	—	C2	—
	II. Other		8%	M	1·6%	C1	6·4%
				E	—	C2	—
	F. Hafnium (celtium):						
	I. Unwrought; waste and scrap:						
	a) Waste and scrap	F	2·8%		—	C1	2·8%
		S	—			C2	—
	b) Other		4·8%	M	2%	C1	2·8%
				E	—	C2	—
	II. Other		8%	M	2%	C1	6%
				E	—	C2	—
	G. Manganese:						
	I. Unwrought; waste and scrap:						
	a) Waste and scrap	F	4%		—	C1	4%
		S	—			C2	—
	b) Ferro-manganese containing less than 3% by weight of carbon, and silico-manganese	F	4%		—	C1	4%
		S	—			C2	—
	c) Manganese metal, other than alloys, of a purity exceeding 99·5%	F	4%		—	C1	4%
		S	—			C2	—
	d) Other		6%	M	2%	C1	4%
				E	—	C2	—
	II. Other		7·6%	M	2%	C1	5·6%
				E	—	C2	—
	H. Niobium (columbium):						
	I. Unwrought; waste and scrap:						
	a) Waste and scrap	F	4·8%		—	C1	4·8%
		S	—			C2	—
	b) Other		6·8%	M	2%	C1	4·8%
				E	—	C2	—
	II. Other		10%	M	2%	C1	8%
				E	—	C2	—

1	2	3		4		5	
	IJ. Antimony:						
	I. Unwrought; waste and scrap:						
	a) Antimony metal containing not less than 85% by weight of antimony		6·4% plus w.i.g. of 5% or £7·8736 per t	M	5% or £7·8736 per t, w.i.g.	C1 C2	6·4% —
				E	—		
	b) Other:						
	1. Waste and scrap	F S	6·4% —		—	C1 C2	6·4% —
	2. Other		8·4%	M E	2% —	C1 C2	6·4% —
	II. Other:						
	a) Antimony metal containing not less than 85% by weight of antimony		6·4% plus w.i.g. of 5% or £7·8736 per t	M	5% or £7·8736 per t, w.i.g.	C1 C2	6·4% —
				E	—		
	b) Other		8·4%	M E	2% —	C1 C2	6·4% —
	K. Titanium:						
	I. Unwrought; waste and scrap:						
	a) Waste and scrap	F S	4·8% —		—	C1 C2	4·8% —
	b) Other		6·8%	M E	2% —	C1 C2	4·8% —
	II. Other		8·4%	M E	2% —	C1 C2	6·4% —
	L. Vanadium:						
	I. Unwrought; waste and scrap		4·5%	M E	2·5% —	C1 C2	2% —
	II. Other		8·5%	M E	2·5% —	C1 C2	6% —
	M. Uranium depleted in U 235	F S	2·8% —		—	C1 C2	2·8% —
	N. Thorium:						
	I. Unwrought; waste and scrap (EURATOM)		—		—		—

1	2	3	4	5
81.04 (*contd*)	N. II. Other:			
	a) Bars, rods, angles, shapes and sections, wire, plates, sheets, strip and foil (EURATOM)	—	—	—
	b) Other (EURATOM)	1·5%	—	C1 1·5% C2 —
	O. Zirconium:			
	I. Unwrought; waste and scrap:			
	a) Waste and scrap	F 4·8% S —	—	C1 4·8% C2 —
	b) Other	6·8%	M 2% E —	C1 4·8% C2 —
	II. Other	10%	M 2% E —	C1 8% C2 —
	P. Rhenium:			
	I. Unwrought; waste and scrap:			
	a) Waste and scrap	F 4·8% S —	—	C1 4·8% C2 —
	b) Other	6·8%	M 2% E —	C1 4·8% C2 —
	II. Other	10%	M 2% E —	C1 8% C2 —
	Q. Gallium; indium; thallium:			
	I. Unwrought; waste and scrap:			
	a) Waste and scrap	F 2% S —	—	C1 2% C2 —
	b) Other	4%	M 2% E —	C1 2% C2 —
	II. Other	6%	M 2% E —	C1 4% C2 —
	R. Cermets:			
	I. Unwrought; waste and scrap	5·2%	M 2% E —	C1 3·2% C2 —
	II. Other	8%	M 2% E —	C1 6% C2 —

Chapter 82

Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof

Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:
   (*a*) Base metal;
   (*b*) Metal carbides;
   (*c*) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
   (*d*) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2. to Section XV are in all cases excluded from this Chapter.
   Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. Sets (other than manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
82.01	**Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry**	6·3%		M E	1·5% —	C1 C2	4·8% —
82.02	**Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):**						
	A. Saws (non-mechanical):						
	I. Back saws, rip saws	7·6%		M E	2% —	C1 C2	5·6% —
	II. Other	9%		M E	2% —	C1 C2	7·2% —
	B. Saw blades:						
	I. Bandsaw blades	9%		M E	2% —	C1 C2	7·2% —
	II. Chain saw blades	7·6%		M E	2% —	C1 C2	5·6% —
	III. Other	10%		M E	2% —	C1 C2	8% —
82.03	**Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:**						
	A. Files and rasps	6%		M E	2% —	C1 C2	4% —
	B. Other	7·6%		M E	2% —	C1 C2	5·6% —

1	2	3	4		5	
82.04	**Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):**					
	A. Knife sharpeners	7·2%	M E	2% —	C1 C2	5·2% —
	B. Tyre levers and other appliances for fitting tyres	6·7%	M E	1·5% —	C1 C2	5·2% —
	C. Other tools and appliances:					
	I. Of wire, but not including engineers', carpenters' and joiners' tools	8·6%	M E	3·4% —	C1 C2	5·2% —
	II. Other	6·7%	M E	1·5% —	C1 C2	5·2% —
	D. Parts of the tools and appliances of subheadings A., B. and C. above:					
	I. Parts of wire of the tools and appliances of subheading C. I. above	8·6%	M E	3·4% —	C1 C2	5·2% —
	II. Other	7·2%	M E	2% —	C1 C2	5·2% —
82.05	**Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits, with a working part of:**					
	A. Base metal:					
	I. Tools	6·7%	M E	1·5% —	C1 C2	5·2% —
	II. Parts	7·2%	M E	2% —	C1 C2	5·2% —
	B. Metal carbides:					
	I. Tools	6·7%	M E	1·5% —	C1 C2	5·2% —
	II. Parts	7·2%	M E	2% —	C1 C2	5·2% —
	C. Diamond or agglomerated diamond:					
	I. Diamond dies for wire drawing	8%	M E	2% —	C1 C2	6% —

1	2	3	4		5	
82.05 (*contd*)	C. II. Other tools	7·5%	M E	1·5% —	C1 C2	6% —
	III. Parts of the tools of subheadings C. I. and II. above ...	8%	M E	2% —	C1 C2	6% —
	D. Other materials: I. Tools	6·3%	M E	1·5% —	C1 C2	4·8% —
	II. Parts	6·8%	M E	2% —	C1 C2	4·8% —
82.06	**Knives and cutting blades, for machines or for mechanical appliances**	5·5%	M E	1·5% —	C1 C2	4% —
82.07	**Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)**	7·6%	M E	2% —	C1 C2	5·6% —
82.08	**Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink**	7·6%	M E	2% —	C1 C2	5·6% —
82.09	**Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:** A. Knives	13·6% plus w.i.g. of 3·6% or £0·0200 per doz	M E	3·6% or £0·0200 per doz, w.i.g. —	C1 C2	13·6% —
	B. Parts of knives	17%	M E	3·6% —	C1 C2	13·6% —
82.10	**Knife blades**	10·4% plus w.i.g. of 3·6% or £0·0100 per doz	M E	3·6% or £0·0100 per doz, w.i.g. —	C1 C2	10·4% —

1	2	3		4		5	
82.11	**Razors and razor blades (including razor blade blanks, whether or not in strips):**						
	A. Razors:						
	I. Open blade		5·2%	M	1·2%	C1	4%
				E	—	C2	—
	II. Other	F	7%	M	1·2%	C1	5·6%
		S	6%	E	—	C2	—
	B. Blades and cutters:						
	I. Safety razor blades		8·6%	M	3%	C1	5·6%
				E	—	C2	—
	II. Other	F	6·5%	M	1·2%	C1	5·2%
		S	6%	E	—	C2	—
	C. Other parts	F	7%	M	1·2%	C1	5·6%
		S	6%	E	—	C2	—
82.12	**Scissors (including tailors' shears), and blades therefor**		12·4%	M	4%	C1	8·4%
				E	—	C2	—
82.13	**Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):**						
	A. Manicure and chiropody sets and appliances		10·8%	M	4%	C1	6·8%
				E	—	C2	—
	B. Other		8·8%	M	2%	C1	6·8%
				E	—	C2	—
82.14	**Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:**						
	A. Of stainless steel	F	19%	M	3·6%	C1	15·2%
		S	18%	E	—	C2	—
	B. Other		10·4%	M	3·6%	C1	6·8%
				E	—	C2	—
82.15	**Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14**		9·6%	M	3·6%	C1	6%
				E	—	C2	—

Chapter 83

Miscellaneous Articles of Base Metal

Note

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
83.01	**Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal**		8·5%	M E	1·8% —	C1 C2	6·8% —
83.02	**Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like**		7·4%	M E	1·8% —	C1 C2	5·6% —
83.03	**Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal**	F S	8·5% 7·5%	M E	1·5% —	C1 C2	6·8% —

1	2	3		4		5	
83.04	**Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03**	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
83.05	**Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal**		8%	M E	2% —	C1 C2	6% —
83.06	**Statuettes and other ornaments of a kind used indoors, of base metal**		9%	M E	2% —	C1 C2	7·2% —
83.07	**Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)**		7%	M E	1·6% —	C1 C2	5·6% —
83.08	**Flexible tubing and piping, of base metal**		7·6%	M E	2% —	C1 C2	5·6% —
83.09	**Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:**						
	A. Bifurcated rivets of iron or steel		7·7%	M E	2·5% —	C1 C2	5·2% —
	B. Other...		6·8%	M E	1·6% —	C1 C2	5·2% —
83.10	**Beads and spangles, of base metal**	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
83.11	**Bells and gongs, non-electric, of base metal, and parts thereof of base metal**		10·2%	M E	3% —	C1 C2	7·2% —
83.12	**Photograph, picture and similar frames, of base metal; mirrors of base metal**		9·5%	M E	2% —	C1 C2	7·6% —

1	2	3		4		5	
83.13	**Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:**						
	A. Capsules of aluminium or lead:						
	I. Capsules of aluminium of a maximum diameter of 21 mm, with or without an internal rubber seal, but not combined with other materials		7%	M E	1·6% —	C1 C2	5·6% —
	II. Other	F S	10·4% 8%	M E	1·6% —	C1 C2	8·8% —
	B. Other...		7%	M E	1·6% —	C1 C2	5·6% —
83.14	**Sign-plates, name-plates, numbers, letters and other signs, of base metal**		8%	M E	2% —	C1 C2	6% —
83.15	**Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:**						
	A. Welding electrodes cored with steel and coated with refractory material	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
	B. Other...		7·5%	M E	1·6% —	C1 C2	6% —

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

Notes

1. This Section does not cover:
   (*a*) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);
   (*b*) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;
   (*c*) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
   (*d*) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
   (*e*) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
   (*f*) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;
   (*g*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (*h*) Endless belts of metal wire or strip (Section XV);
   (*ij*) Articles falling within Chapter 82 or 83;
   (*k*) The vehicles, aircraft and parts thereof and vessels and certain associated transport equipment falling within Section XVII;
   (*l*) Articles falling within Chapter 90;
   (*m*) Clocks, watches and other articles falling within Chapter 91;
   (*n*) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
   (*o*) Articles falling within Chapter 97.

2. Subject to Note 1. to this Section, Note 1. to Chapter 84 and Note 1. to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:
   (*a*) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
   (*b*) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind *or in heading No.* 84.38, 84.48 *or* 84.55, *as appropriate*. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
   (*c*) All other parts are to be classified in heading No. 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances. The weight of such motors and transmission, conveyor or elevator belts is to be included in the weights specified in this Schedule.

5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

Additional Notes

1. *Tools necessary for the assembly or maintenance of machines are to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.*

2. *Should the Customs so require, the declarant shall produce, in support of his declaration, an illustrated document (for example, instructions, prospectus, a page from a catalogue, a photograph) giving the normal description of the machine, its uses and essential characteristics and, in respect of a disassembled machine, an assembly plan and a list of the contents of the various packages.*

3. *The provisions of Interpretative Rule 2. (a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in split consignments.*

4. *Cases, boxes and similar containers imported with articles of this Section are to be classified with such articles if they are of a kind normally sold therew Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.*

5. *Tractors coupled, even by means of special devices, to machines and mechanical appliances of this Section are in all cases to be classified separately (heading No. 87.01).*

Chapter 84

Boilers, Machinery and Mechanical Appliances; Parts thereof

Notes

1. This Chapter does not cover:
   (*a*) Millstones, grindstones and other articles falling within Chapter 68;
   (*b*) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
   (*c*) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
   (*d*) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
   (*e*) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.

2. Subject to the operation of Notes 3. and 4. to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.
   Heading No. 84.17 is, however, to be taken not to apply to:
   (*a*) Germination plant, incubators and brooders (heading No. 84.28);
   (*b*) Grain dampening machines (heading No. 84.29);
   (*c*) Diffusing apparatus for sugar juice extraction (heading No. 84.30);
   (*d*) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or
   (*e*) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to:
(*a*) Sewing machines for closing bags or similar containers (heading No. 84.41); or
(*b*) Office machinery of heading No. 84.54.

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:
   (*a*) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;
   (*b*) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
   (*c*) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

   (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:
   (*a*) it is connectable to the central processing unit either directly or through one or more other units;
   (*b*) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).
   Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0·05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2. to this Chapter and Note 3. to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the contex otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Additional Notes

1. *For the purposes of subheading* 84.06 *A., the expression "aircraft engines" shall apply only to engines designed for fitting with an airscrew or rotor.*

2. *For the purposes of subheading* 84.45 *C.VI.a), the expression "micrometric adjusting system" shall mean any device allowing the determination or setting to at least* 1/100*th* (0·01) *mm of the movement of an important element of a machine, such as the table, the spindle, or the grinding head.*

3. *For the purposes of subheading* 84.45 *C.VII., the expression "jig boring machines" shall be taken to apply only to machine-tools which:*
   (*a*) *Carry out one or more machining operations on the co-ordinate principle; and*
   (*b*) *Are of such precision that any error in the travel of the work holder table and of the tool holder does not exceed* 0·005 *mm.*

4. (*EURATOM*) *The term "nuclear reactors" (subheading* 84.59 *B.) covers all the apparatus and appliances inside the area screened off by a biological shield, including, where appropriate, the shield itself; it also includes apparatus and appliances forming a whole with the parts contained inside the screen (inter alia, control rods and their operating mechanisms, provided these form a whole with the control rods or with other parts inside the screen).*

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
84.01	**Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers**		5·9%	M E	1·5% —	C1 C2	4·4% —
84.02	**Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units**		6·2%	M E	1·8% —	C1 C2	4·4% —
84.03	**Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers**		6·4%	M E	2% —	C1 C2	4·4% —
84.04	**Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers**		7%	M E	1·8% —	C1 C2	5·2% —
84.05	**Steam and other vapour power units, not incorporating boilers** ...		5·8%	M E	1·8% —	C1 C2	4% —
84.06	**Internal combustion piston engines:**						
	A. Aircraft engines as defined in Additional Note 1. to this Chapter, of a power of:						
	I. 300kW or less		6·3%	M E	1·5% —	C1 C2	4·8% —
	II. More than 300kW		4·7%	M E	1·5% —	C1 C2	3·2% —
	B. Outboard motors of a cylinder capacity of:						
	I. 325 cc or less	F S	10·3% 7·5%	M E	1·5% —	C1 C2	8·8% —
	II. More than 325 cc	F S	7·9% 7·5%	M E	1·5% —	C1 C2	6·4% —
	C. Other engines:						
	I. Spark ignition engines of a cylinder capacity of:						
	a) 250 cc or less:						
	1. Motor vehicle engines		10%	M E	2·8% —		9%
	2. Other	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —

1	2	3		4		5	
	b) More than 250 cc:						
	1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,800 cc, Special purpose motor vehicles of heading No. 87.03		8·4%	M E	2·8% —		7·4%
	2. Other:						
	aa) Motor vehicle engines other than track-laying tractor engines		12·4%	M E	2·8% —	C1 C2	11·4% 9%
	bb) Other	F S	11·1% 7·5%	M E	1·5% —	C1 C2	9·6% —
	II. Compression ignition engines:						
	a) Marine propulsion engines:						
	1. For the vessels of subheadings 89.01A., 89.01 B. I., 89.02 A., 89.02 B.I. and 89.03 A.		1·5%	M E	1·5% —		—
	2. Other	F S	7·9% 7·5%	M E	1·5% —	C1 C2	6·4% —
	b) Other:						
	1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,500 cc, Special purpose motor vehicles of heading No. 87.03		8·4%	M E	2·8% —		7·4%
	2. Other:						
	aa) Motor vehicle engines other than track-laying tractor engines		12%	M E	2·8% —	C1 C2	11·4% 9%
	bb) Other	F S	11·1% 7·5%	M E	1·5% —	C1 C2	9·6% —

1	2	3	4		5	
84.06 *(contd)*	D. Parts:					
	I. For aircraft engines	5·5%	M E	1·5% —	C1 C2	4% —
	II. For other engines:					
	a) Suitable for use in motor vehicle engines, other than track-laying tractor engines (but not including piston rings of a diameter of 127 mm or over when compressed)	8·4%	M E	2·8% —		7·4%
	b) Other	7%	M E	1·5% —	C1 C2	5·6% —
84.07	**Hydraulic engines and motors (including water wheels and water turbines)**	6·3%	M E	1·5% —	C1 C2	4·8% —
84.08	**Other engines and motors:**					
	A. Reaction engines:					
	I. Turbo-jets developing a thrust of:					
	a) 2,500 kg or less	6·3%	M E	1·5% —	C1 C2	4·8% —
	b) More than 2,500 kg	5·5%	M E	1·5% —	C1 C2	4% —
	II. Other (for example, ram-jets, pulse-jets, rocket engines)	6·3%	M E	1·5% —	C1 C2	4·8% —
	B. Gas turbines:					
	I. Turbo-propellers developing a power of:					
	a) 1,100 kW or less	7·5%	M E	1·5% —	C1 C2	6% —
	b) More than 1,100 kW	5·5%	M E	1·5% —	C1 C2	4% —
	II. Other:					
	a) Motor vehicle engines	6·8%	M E	2·4% —		6%
	b) Other	5·9%	M E	1·5% —	C1 C2	4·4% —
	C. Other engines and motors:					
	I. Motor vehicle engines	8%	M E	2·4% —		7%
	II. Musical instrument (including gramophone) motors ...	7·6%	M E	2% —	C1 C2	5·6% —
	III. Camera and cinematograph motors	9·6%	M E	4% —	C1 C2	5·6% —
	IV. Other	7%	M E	1·5% —	C1 C2	5·6% —

1	2	3	4		5	
	D. Parts:					
	I. Of reaction engines or of turbo-propellers	5·5%	M E	1·5% —	C1 C2	4% —
	II. Other:					
	a) Of motor vehicle engines	6·8%	M E	2·4% —		6%
	b) Of musical instrument (including gramophone) motors	6·4%	M E	2% —	C1 C2	4·4% —
	c) Of camera and cinematograph motors	8·4%	M E	4% —	C1 C2	4·4% —
	d) Other	5·9%	M E	1·5% —	C1 C2	4·4% —
84.09	**Mechanically propelled road rollers**	5·5%	M E	1·5% —	C1 C2	4% —
84.10	**Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:**					
	A. Delivery pumps, fitted, or designed to be fitted, with a measuring device	6·7%	M E	1·5% —	C1 C2	5·2% —
	B. Other pumps:					
	I. Pumps having a pressure capacity of 20 bars or more ...	7·5%	M E	1·5% —	C1 C2	6% —
	II. Other pumps	6·3%	M E	1·5% —	C1 C2	4·8% —
	III. Parts	6·3%	M E	1·5% —	C1 C2	4·8% —
	C. Liquid elevators of bucket, chain, screw, band and similar kinds	5·9%	M E	1·5% —	C1 C2	4·4% —
84.11	**Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:**					
	A. Pumps and compressors:					
	I. Pumps (hand or foot operated) for inflating pnuematic tyres and the like:					
	a) For motor vehicles	7·6%	M E	2·4% —		6·8%
	b) Other	6·7%	M E	1·5% —	C1 C2	5·2% —

1	2	3		4		5	
84.11 (*contd*)	**A.** II. Vacuum pumps creating a vacuum better than 10^{-2} mbar; centrifugal or axial compressors giving a compression ratio of not less than 2 and a flow of more than 3,000 m^3 per minute; stationary reciprocating compressors of a weight exceeding 2,000 kg	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
	III. Other pumps and compressors:						
	a) For motor vehicles, other than vacuum pumps and air or gas compressors		7·2%	M E	2·4% —		6·4%
	b) Other		6·3%	M E	1·5% —	C1 C2	4·8% —
	IV. Parts:						
	a) For motor vehicles, other than parts of vacuum pumps and air or gas compressors		7·2%	M E	2·4% —		6·4%
	b) Other		6·3%	M E	1·5% —	C1 C2	4·8% —
	B. Free-piston generators for gas turbines		4·7%	M E	1·5% —	C1 C2	3·2% —
	C. Fans, blowers and the like:						
	I. For motor vehicles		7·6%	M E	2·4% —		6·8%
	II. Other		6·7%	M E	1·5% —	C1 C2	5·2% —
84.12	**Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air**	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
84.13	**Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances**		6·2%	M E	1·8% —	C1 C2	4·4% —
84.14	**Industrial and laboratory furnaces and ovens, non-electric:**						
	A. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)		5·5%		—	C1 C2	5·5% —
	B. Other...		5·9%	M E	1·5% —	C1 C2	4·4% —
84.15	**Refrigerators and refrigerating equipment (electrical and other):**						
	A. Evaporators and condensers, excluding those for domestic refrigerators		5·1%	M E	1·5% —	C1 C2	3·6% —

1	2	3		4		5	
	B. Other...		5·5%	M E	1·5% —	C1 C2	4% —
84.16	**Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor**		5·5%	M E	1·5% —	C1 C2	4% —
84.17	**Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:**						
	A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51A. (EURATOM)		5·5%		—	C1 C2	5·5% —
	B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)		5·5%		—	C1 C2	5·5% —
	C. Heat exchange units		5·1%	M E	1·5% —	C1 C2	3·6% —
	D. Percolators and other appliances for making coffee and other hot drinks:						
	I. Electrically heated	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
	II. Other		6·3%	M E	1·5% —	C1 C2	4·8% —
	E. Medical and surgical sterilising apparatus:						
	I. Electrically heated	F S	8·5% 7·5%	M E	1·5% —	C1 C2	6·8% —
	II. Other		7%	M E	1·5% —	C1 C2	5·6% —
	F. Other:						
	I. Water heaters, non-electric		6·3%	M E	1·5% —	C1 C2	4·8% —
	II. Other		5·9%	M E	1·5% —	C1 C2	4·4% —

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84.18	**Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:**						
	A. For the separation of uranium isotopes (EURATOM) ...		4·5%		—	C1 C2	4·5% —
	B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)		5·5%		—	C1 C2	5·5% —
	C. Other:						
	I. Centrifuges:						
	a) Clothes-dryers, electrically operated, each of a dry linen capacity not exceeding 6 kg	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
	b) Other:						
	1. Dryers of the types used in dry cleaning and laundering; cream separators		5·5%	M E	1·5% —	C1 C2	4% —
	2. Other		5·8%	M E	1·8% —	C1 C2	4% —
	II. Machinery and apparatus (other than centrifuges) for filtering or purifying liquids or gases:						
	a) Parts of motor vehicles		7·2%	M E	2·4% —		6·4%
	b) Other		6·6%	M E	1·8% —	C1 C2	4·8% —
84.19	**Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:**						
	A. Dish washing machines, electrically operated, with or without provision for drying		7%	M E	1·5% —	C1 C2	5·6% —
	B. Other...		5·5%	M E	1·5% —	C1 C2	4% —
84.20	**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:**						
	A. Weights of a kind used with the balances of heading No. 90.15		8·2%	M E	3·4% —	C1 C2	4·8% —
	B. Other...		6·6%	M E	1·8% —	C1 C2	4·8% —
84.21	**Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines**		6·3%	M E	1·5% —	C1 C2	4·8% —

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84.22	**Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23:**						
	A. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (EURATOM)		4%		—	C1 C2	4% —
	B. Self-propelled cranes on wheels, not capable of running on rails	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
	C. Rolling-mill machinery: roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs		9·3%	M E	2·5% —	C1 C2	6·8% —
	D. Other...		5·9%	M E	1·5% —	C1 C2	4·4% —
84.23	**Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):**						
	A. Excavating, levelling, tamping, boring and extracting machinery for earth, minerals or ores:						
	I. Self-propelled, track-laying or wheeled, not capable of running on rails:						
	a) Scrapers	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
	b) Other machinery	F S	10·3% 7·5%	M E	1·5% —	C1 C2	8·8% —
	c) Parts	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
	II. Other:						
	a) Boring and sinking machinery		4·3%	M E	1·5% —	C1 C2	2·8% —
	b) Other		5·9%	M E	1·5% —	C1 C2	4·4% —
	B. Pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)		7·5%	M E	1·5% —	C1 C2	6% —
84.24	**Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers**		4·8%	M E	1·2% —	C1 C2	3·6% —

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84.25	**Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29):**					
	A. Root topping machines, root lifters and root harvesters ...	4·8%	M E	1·2% —	C1 C2	3·6% —
	B. Other:					
	I. Agricultural and commercial horticultural machines, other than hay or grass mowers	6%	M E	2·4% —	C1 C2	3·6% —
	II. Other	5·1%	M E	1·5% —	C1 C2	3·6% —
84.26	**Dairy machinery (including milking machines)**	5·9%	M E	1·5% —	C1 C2	4·4% —
84.27	**Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like**	6·6%	M E	1·8% —	C1 C2	4·8% —
84.28	**Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders**	5·5%	M E	1·5% —	C1 C2	4% —
84.29	**Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables**	7%	M E	1·8% —	C1 C2	5·2% —
84.30	**Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing**	5·5%	M E	1·5% —	C1 C2	4% —
84.31	**Machinery for making or finishing cellulosic pulp, paper or paperboard:**					
	A. For making paper or paperboard	5·5%	M E	1·5% —	C1 C2	4% —
	B. Other...	5·9%	M E	1·5% —	C1 C2	4·4% —

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84.32	**Book-binding machinery, including book-sewing machines**		5·1%	M E	1·5% —	C1 C2	3·6% —
84.33	**Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard**		5·5%	M E	1·5% —	C1 C2	4% —
84.34	**Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):**						
	A. Machinery, apparatus and accessories for type-founding or type-setting:						
	I. For founding and setting (for example, linotypes, monotypes, intertypes)		3·5%	M E	1·5% —	C1 C2	2% —
	II. Other		5·9%	M E	1·5% —	C1 C2	4·4% —
	B. Blocks, plates, cylinders and other similar articles other than lithographic stones		7%	M E	1·5% —	C1 C2	5·6% —
	C. Other:						
	I. Impressed flongs and matrices for the production of complete printed pages, each page, without margins, being not less than 500 mm long and not less than 380 mm wide	F S	4·4% —		—	C1 C2	4·4% —
	II. Other		5·9%	M E	1·5% —	C1 C2	4·4% —
84.35	**Other printing machinery; machines for uses ancillary to printing:**						
	A. Printing machinery:						
	I. Cylinder letterpress printing machines, printing only one side of the sheet at each pass:						
	a) Single-revolution machines		6·3%	M E	1·5% —	C1 C2	4·8% —
	b) Two-revolution machines		4·7%	M E	1·5% —	C1 C2	3·2% —
	II. Rotary presses		5·1%	M E	1·5% —	C1 C2	3·6% —
	III. Other		5·9%	M E	1·5% —	C1 C2	4·4% —

1	2	3	4		5	
84.35 (*contd*)	B. Machines for uses ancillary to printing	6·7%	M E	1·5% —	C1 C2	5·2% —
84.36	**Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines**	5·5%	M E	1·5% —	C1 C2	4% —
84.37	**Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:**					
	A. Weaving machines	5·1%	M E	1·5% —	C1 C2	3·6% —
	B. Knitting machines	6·3%	M E	1·5% —	C1 C2	4·8% —
	C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	4·7%	M E	1·5% —	C1 C2	3·2% —
	D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines	5·5%	M E	1·5% —	C1 C2	4% —
84.38	**Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):**					
	A. Inset mails of a kind used in the manufacture of wire healds for textile looms	F 4% S —		—	C1 C2	4% —
	B. Bearded needles, and narrowing points, running-on points and welt-hooks, adapted for use in conjunction therewith	8%	M E	4% —	C1 C2	4% —
	C. Hosiery latch needles	7·4%	M E	3·4% —	C1 C2	4% —
	D. Other...	5·5%	M E	1·5% —	C1 C2	4% —
84.39	**Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks**	5·8%	M E	1·8% —	C1 C2	4% —

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84.40	**Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:**					
	A. Ironing machines and presses, electrically heated	6·7%	M E	1·5% —	C1 C2	5·2% —
	B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers:					
	I. Electrically operated	7·5%	M E	1·5% —	C1 C2	6% —
	II. Other	5·5%	M E	1·5% —	C1 C2	4% —
	C. Other...	5·5%	M E	1·5% —	C1 C2	4% —
84.41	**Sewing machines; furniture specially designed for sewing machines; sewing machine needles:**					
	A. Sewing machines; furniture specially designed for sewing machines:					
	I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor:					
	a) Sewing machines having a value (not including frames, tables or furniture) of more than 65 UA each	7·3%	M E	2·5% —	C1 C2	4·8% —
	b) Other	12%	M E	2·5% —	C1 C2	9·6% —
	II. Other sewing machines and other sewing machine heads	7·3%	M E	2·5% —	C1 C2	4·8% —
	III. Parts, including furniture specially designed for sewing machines	9·7%	M E	2·5% —	C1 C2	7·2% —
	B. Sewing machine needles	8·1%	M E	2·5% —	C1 C2	5·6% —

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84.42	**Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)**		5·9%	M E	1·5% —	C1 C2	4·4% —
84.43	**Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries**		5·5%	M E	1·5% —	C1 C2	4% —
84.44	**Rolling mills and rolls therefor:**						
	A. Rolling mills specially designed for the recycling of irradiated nuclear fuels (EURATOM)		5·5%		—	C1 C2	5·5% —
	B. Other...		7·6%	M E	2% —	C1 C2	5·6% —
84.45	**Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:**						
	A. Specially designed for the recycling of irradiated nuclear fuels (for example, sheathing, unsheathing, shaping):						
	I. Automatic machines, numerically controlled (EURATOM)	F S	11% 9%		—	C1 C2	11% —
	II. Other (EURATOM)...		5·5%		—	C1 C2	5·5% —
	B. Machine-tools operating by electro-erosion or other electrical processes; ultrasonic machine-tools:						
	I. Automatic machines, numerically controlled		6·6%	M E	1·8% —	C1 C2	4·8% —
	II. Other		4·2%	M E	1·8% —	C1 C2	2·4% —
	C. Other machine tools:						
	I. Lathes:						
	a) Automatic lathes, numerically controlled		8%	M E	1·8% —	C1 C2	6·4% —
	b) Other		7·4%	M E	1·8% —	C1 C2	5·6% —
	II. Reaming machines:						
	a) Automatic machines, numerically controlled ...		6·6%	M E	1·8% —	C1 C2	4·8% —
	b) Other		4·2%	M E	1·8% —	C1 C2	2·4% —
	III. Planing machines:						

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	a) Automatic machines, numerically controlled ...		8%	M	1·8%	C1	6·4%
				E	—	C2	—
	b) Other		7·4%	M	1·8%	C1	5·6%
				E	—	C2	—
	IV. Shaping machines, sawing machines and cutting machines, broaching machines and slotting machines:						
	a) Automatic machines, numerically controlled ...		5·8%	M	1·8%	C1	4%
				E	—	C2	—
	b) Other		3·8%	M	1·8%	C1	2%
				E	—	C2	—
	V. Milling machines; drilling and boring machines:						
	a) Automatic machines, numerically controlled ...	F	10%	M	1·8%	C1	8%
		S	9%	E	—	C2	—
	b) Other		8%	M	1·8%	C1	6·4%
				E	—	C2	—
	VI. Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products:						
	a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2. to this Chapter:						
	1. Automatic machines, numerically controlled ...		8%	M	1·8%	C1	6·4%
				E	—	C2	—
	2. Other		7·4%	M	1·8%	C1	5·6%
				E	—	C2	—
	b) Other:						
	1. Automatic machines, numerically controlled ...		4·2%	M	1·8%	C1	2·4%
				E	—	C2	—
	2. Other		3·8%	M	1·8%	C1	2%
				E	—	C2	—
	VII. Jig boring machines:						
	a) Automatic machines, numerically controlled ...		5·8%	M	1·8%	C1	4%
				E	—	C2	—
	b) Other		3·8%	M	1·8%	C1	2%
				E	—	C2	—
	VIII. Gear-cutting machines:						
	a) For cutting cylindrical gears:						
	1. Automatic machines, numerically controlled ...		8%	M	1·8%	C1	6·4%
				E	—	C2	—
	2. Other		7·4%	M	1·8%	C1	5·6%
				E	—	C2	—

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84.45 (*contd*)	C. VIII. b) For cutting other gears:						
	1. Automatic machines, numerically controlled ...		5·8%	M E	1·8% —	C1 C2	4% —
	2. Other		5·4%	M E	1·8% —	C1 C2	3·6% —
	IX. Presses, other than those falling within subheadings 84.45 C.X. and C.XI.:						
	a) Automatic presses, numerically controlled	F S	10% 9%	M E	1·8% —	C1 C2	8% —
	b) Other		8%	M E	1·8% —	C1 C2	6·4% —
	X. Bending, forming, folding, flattening, shearing, punching and notching machines:						
	a) Automatic machines, numerically controlled:						
	1. Flying shears of a kind used in rolling mills ...		7·3%	M E	2·5% —	C1 C2	4·8% —
	2. Other		6·6%	M E	1·8% —	C1 C2	4·8% —
	b) Other:						
	1. Flying shears of a kind used in rolling mills ...		4·9%	M E	2·5% —	C1 C2	2·4% —
	2. Other		4·2%	M E	1·8% —	C1 C2	2·4% —
	XI. Forging machines and stamping machines:						
	a) Automatic machines, numerically controlled ...		6·6%	M E	1·8% —	C1 C2	4·8% —
	b) Other		4·2%	M E	1·8% —	C1 C2	2·4% —
	XII. Other		7·4%	M E	1·8% —	C1 C2	5·6% —
84.46	**Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49**		5·8%	M E	1·8% —	C1 C2	4% —
84.47	**Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49**		9·6%	M E	2·4% —	C1 C2	7·2% —

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84.48	**Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:**						
	A. Parts of flying shears of a kind used in rolling mills		5·3%	M E	2·5% —	C1 C2	2·8% —
	B. Other...		4·6%	M E	1·8% —	C1 C2	2·8% —
84.49	**Tools for working in the hand, pneumatic or with self-contained non-electric motor**		6·7%	M E	1·5% —	C1 C2	5·2% —
84.50	**Gas-operated welding, brazing, cutting and surface tempering appliances**		5·5%	M E	1·5% —	C1 C2	4% —
84.51	**Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:**						
	A. Typewriters		6·7%	M E	1·5% —	C1 C2	5·2% —
	B. Cheque-writing machines		5·5%	M E	1·5% —	C1 C2	4% —
84.52	**Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:**						
	A. Electronic calculating machines	F S	12·7% 7·5%	M E	1·5% —	C1 C2	11·2% —
	B. Other:						
	I. Cash registers	F S	5·5% 5%	M E	1% —	C1 C2	4·4% —
	II. Other		5·9%	M E	1·5% —	C1 C2	4·4% —
84.53	**Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included:**						
	A. Automatic data processing machines and units thereof:						
	I. Automatic data processing machines (including systems)		8·4%	M E	2·8% —	C1 C2	5·6% —

1	2	3		4		5	
84.53 (*contd*)	A. II. Units of automatic data processing machines:						
	a) Card punches and card readers		7%	M	1·5%	C1	5·6%
				E	—	C2	—
	b) Power supply units		7·6%	M	2%	C1	5·6%
				E	—	C2	—
	c) Other units		8·4%	M	2·8%	C1	5·6%
				E	—	C2	—
	B. Other		7%	M	1·5%	C1	5·6%
				E	—	C2	—
84.54	**Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):**						
	A. Addressing machines and address plate embossing machines		6·7%	M	1·5%	C1	5·2%
				E	—	C2	—
	B. Other:						
	I. Cash registers	F	5·8%	M	1%	C1	4·8%
		S	5%	E	—	C2	—
	II. Other		6·3%	M	1·5%	C1	4·8%
				E	—	C2	—
84.55	**Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54:**						
	A. Address plates		7%	M	1·5%	C1	5·6%
				E	—	C2	—
	B. Parts and accessories for electronic calculating machines falling within subheading 84.52 A.	F	9·9%	M	1·5%	C1	8·4%
		S	7·5%	E	—	C2	—
	C. Other:						
	I. Parts of the following machines (not being electronic machines or machines operated in conjunction with punched cards):		4·8% plus w.i.l. of 1·5% or £0·0374 per kg	M	1·5% or £0·0374 per kg, w.i.l.	C1	4·8%
						C2	—
				E	—		
	Typewriters (including electric typewriters)						
	Machines of the types used for the automatic production of typewritten correspondence						
	Accounting machines						
	Calculating machines						
	Adding machines						
	Listing machines						
	Book-keeping machines						

1	2	3		4		5	
	Billing machines Posting machines Cheque-writing machines						
	II. Parts of cash registers	F S	5·8% 5%	M E	1% —	C1 C2	4·8% —
	III. Parts of automatic data processing machines and units thereof:						
	a) Of goods of subheading 84.53 A.II. a)		6·3%	M E	1·5% —	C1 C2	4·8% —
	b) Of goods of subheading 84.53 A.II. b)		6·8%	M E	2% —	C1 C2	4·8% —
	c) Other		7·6%	M E	2·8% —	C1 C2	4·8% —
	IV. Other		6·3%	M E	1·5% —	C1 C2	4·8% —
84.56	**Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand**		5·5%	M E	1·5% —	C1 C2	4% —
84.57	**Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves:**						
	A. Glass-working machines (other than machines for working glass in the cold)		5·1%	M E	1·5% —	C1 C2	3·6% —
	B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves		5·5%	M E	1·5% —	C1 C2	4% —
84.58	**Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance**		5·5%	M E	1·5% —	C1 C2	4% —
84.59	**Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:**						
	A. For the manufacture of the products mentioned in subheading 28.51A. (EURATOM)		5·5%		—	C1 C2	5·5% —
	B. Nuclear reactors (EURATOM)	F S	10% 7·5%		—	C1 C2	10% —

1	2	3	4		5	
84.59 (*contd*)	C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (EURATOM)	5·5%		—	C1 C2	5·5% —
	D. Rope or cable making machinery, including electric wire and cable making machines:					
	I. Stranding, twisting, cabling and similar machines and appliances	5·5%	M E	1·5% —	C1 C2	4% —
	II. Other machines and appliances (for example, reinforcing, taping, insulating and the like for the preparation, coating, finishing of ropes and cables)	7%	M E	1·5% —	C1 C2	5·6% —
	E. Other:					
	I. Strip coilers of a kind used in rolling mills	7·3%	M E	2·5% —	C1 C2	4·8% —
	II. Other	6·3%	M E	1·5% —	C1 C2	4·8% —
84.60	**Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials**	5·5%	M E	1·5% —	C1 C2	4% —
84.61	**Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:**					
	A. Pressure reducing valves	6·4%	M E	1·6% —	C1 C2	4·8% —
	B. Other...	6·8%	M E	1·6% —	C1 C2	5·2% —
84.62	**Ball, roller or needle roller bearings**	9%	M E	1·8% —	C1 C2	7·2% —
84.63	**Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings**	7%	M E	1·5% —	C1 C2	5·6% —
84.64	**Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings**	5·9%	M E	1·5% —	C1 C2	4·4% —

1	2	3	4		5	
84.65	**Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:**					
	A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm	5·1%	M E	1·5% —	C1 C2	3·6% —
	B. Other...	6·3%	M E	1·5% —	C1 C2	4·8% —

Chapter 85

Electrical Machinery and Equipment; Parts thereof

Notes

1. This Chapter does not cover:
   (*a*) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
   (*b*) Articles of glass of heading No. 70.11; or
   (*c*) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
   (*a*) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
   (*b*) Other machines provided the weight of such other machines does not exceed 20 kg.
   The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).
   The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.
   Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21:
   (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;
   (B) "Electronic microcircuits" are to be taken to be:
      (*a*) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
      (*b*) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
      (*c*) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.
   For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
85.01	**Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:**						
	A. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters:						
	I. Synchronous motors of an output of not more than 18 watts		8·8%	M E	2% —	C1 C2	6·8% —
	II. Other		6%	M E	2% —	C1 C2	4% —
	B. Transformers, static converters, rectifiers and rectifying apparatus; inductors:						
	I. Transformers rated at not less than 1 KVA on continuous load		6·7%	M E	1·5% —	C1 C2	5·2% —
	II. Metal tank mercury arc rectifiers		6·7%	M E	1·5% —	C1 C2	5·2% —
	III. Inductors, calibrated		7·7%	M E	2·5% —	C1 C2	5·2% —
	IV. Other		7·2%	M E	2% —	C1 C2	5·2% —
	C. Parts:						
	I. Motor and generator casings and unwound rotors and stators	F S	5·8% 5%	M E	1% —	C1 C2	4·8% —
	II. Of the goods of subheading B. I. and B. II.		6·3%	M E	1·5% —	C1 C2	4·8% —
	III. Of the goods of subheading B. III.		7·3%	M E	2·5% —	C1 C2	4·8% —
	IV. Other		6·8%	M E	2% —	C1 C2	4·8% —

1	2	3		4		5	
85.02	**Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:**						
	A. Chucks and vices		6·3%	M E	1·5% —	C1 C2	4·8% —
	B. Other...		6·8%	M E	2% —	C1 C2	4·8% —
85.03	**Primary cells and primary batteries**	F S	18·5% 12·5%	M E	2·5% —	C1 C2	16% —
85.04	**Electric accumulators:**						
	A. Lead-acid accumulators	F S	9·5% 7·5%	M E	1·5% —	C1 C2	8% —
	B. Other accumulators		7·5%	M E	1·5% —	C1 C2	6% —
	C. Parts:						
	I. Wooden separators		4·7%	M E	1·5% —	C1 C2	3·2% —
	II. Other	F S	8·5% 7·5%	M E	1·5% —	C1 C2	6·8% —
85.05	**Tools for working in the hand, with self-contained electric motor** ...		7%	M E	1·5% —	C1 C2	5·6% —
85.06	**Electro-mechanical domestic appliances, with self-contained electric motor**		7·5%	M E	1·5% —	C1 C2	6% —
85.07	**Shavers and hair clippers, with self-contained electric motor:**						
	A. Shavers:						
	I. Shavers		6·7%	M E	1·5% —	C1 C2	5·2% —
	II. Parts		7·2%	M E	2% —	C1 C2	5·2% —
	B. Hair clippers:						
	I. Hair clippers		5·9%	M E	1·5% —	C1 C2	4·4% —
	II. Parts		6·4%	M E	2% —	C1 C2	4·4% —

1	2	3	4	5
85.08	**Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:**			
	A. Starter motors, generators and cut-outs:			
	I. Parts of motor vehicles	9·2%	M 2·4% E —	C1 8·5% C2 8%
	II. Other	8·8%	M 2% E —	C1 6·8% C2 —
	B. Ignition magnetos, including magneto-dynamos and magnetic flywheels:			
	I. Magneto-dynamos for use in motor vehicles ...	8%	M 2·4% E —	7%
	II. Other	7·6%	M 2% E —	C1 5·6% C2 —
	C. Glow plugs:			
	I. Parts of motor vehicles	10·5%	M 2·4% E —	C1 10% C2 8%
	II. Other	F 10·5% S 10%	M 2% E —	C1 8·4% C2 —
	D. Other:			
	I. Parts of motor vehicles	9·6%	M 2·4% E —	C1 9% C2 8%
	II. Other	9%	M 2% E —	C1 7·2% C2 —
85.09	**Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:**			
	A. Lighting equipment, other than equipment of heading No. 85.08:			
	I. For cycles (other than motor cycles)	8·4%	M 2·8% E —	C1 5·6% C2 —
	II. Other	8%	M 2·4% E —	7%
	B. Sound signalling equipment:			
	I. For cycles (other than motor cycles)	9·6%	M 2·8% E —	C1 6·8% C2 —
	II. Other	9·2%	M 2·4% E —	C1 8·5% C2 8%

1	2	3	4	5
85.09 (*contd*)	C. Other:			
	I. For cycles (other than motor cycles)	10%	M 2·8% E —	C1 7·2% C2 —
	II. Other	9·6%	M 2·4% E —	C1 9% C2 8%
85.10	**Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:**			
	A. Miners' safety lamps	8%	M 2% E —	C1 6% C2 —
	B. Other...	F 12·4% S 10%	M 2% E —	C1 10·4% C2 —
85.11	**Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:**			
	A. Furnaces, ovens, induction and dielectric heating equipment:			
	I. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5·5%	—	C1 5·5% C2 —
	II. Other:			
	a) Heating and cooking apparatus	5·9%	M 1·5% E —	C1 4·4% C2 —
	b) Parts of the goods of subheading II.a) above ...	6·4%	M 2% E —	C1 4·4% C2 —
	B. Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting, for any material:			
	I. Welding machines or apparatus (other than tube-making machines or apparatus)	7·5%	M 1·5% E —	C1 6% C2 —
	II. Other machines and apparatus	8%	M 2% E —	C1 6% C2 —
	III. Parts of the goods of subheadings B.I. and B.II. above	8%	M 2% E —	C1 6% C2 —
85.12	**Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:**			

1	2	3		4		5	
	A. Electric instantaneous or storage water heaters and immersion heaters:						
	I. Heaters	F	8%	M	1·5%	C1	6·4%
		S	7·5%	E	—	C2	—
	II. Parts		8·4%	M	2%	C1	6·4%
				E	—	C2	—
	B. Electric soil heating apparatus and electric space heating apparatus:						
	I. Heating apparatus	F	8·5%	M	1·5%	C1	6·8%
		S	7·5%	E	—	C2	—
	II. Parts of the goods of subheading B.I. above		8·8%	M	2%	C1	6·8%
				E	—	C2	—
	C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters)		9·5%	M	2%	C1	7·6%
				E	—	C2	—
	D. Electric smoothing irons	F	11·5%	M	2%	C1	9·2%
		S	10%	E	—	C2	—
	E. Electro-thermic domestic appliances:						
	I. Heating and cooking appliances		7·5%	M	1·5%	C1	6%
				E	—	C2	—
	II. Other appliances		8%	M	2%	C1	6%
				E	—	C2	—
	III. Parts		8%	M	2%	C1	6%
				E	—	C2	—
	F. Electric heating resistors		7·6%	M	2%	C1	5·6%
				E	—	C2	—
85.13	**Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):**						
	A. Apparatus for carrier-current line systems		6·7%	M	1·5%	C1	5·2%
				E	—	C2	—
	B. Other...		7·5%	M	1·5%	C1	6%
				E	—	C2	—
85.14	**Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:**						
	A. Microphones and stands therefor; loudspeakers and amplifiers, not being sound amplification apparatus of a kind used for the reproduction of music		7·6%	M	2%	C1	5·6%
				E	—	C2	—

1	2	3	4		5	
85.14 (*contd*)	B. Other loudspeakers and amplifiers	7·6%	M E	2% —		7%
	C. Parts	7·6%	M E	2% —	C1 C2	5·6% —
85.15	**Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:**					
	A. Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras:					
	I. Transmitters:					
	a) Designed or adapted for fitting to motor vehicles ...	8·6%	M E	3% —		7·6%
	b) Other	8·6%	M E	3% —	C1 C2	5·6% —
	II. Transmitter-receivers:					
	a) Designed or adapted for fitting to motor vehicles ...	11·8%	M E	3% —	C1 C2	11% 10%
	b) Other	11·8%	M E	3% —	C1 C2	8·8% —
	III. Receivers, whether or not combined with a sound recorder or reproducer:					
	a) Designed or adapted for fitting to motor vehicles ...	14%	M E	3% —	C1 C2	13·2% 10%
	b) Other:					
	1. Receivers combined with a sound recorder or reproducer:					
	aa) Radiogramophones; combined recorders and reproducers for magnetic sound recording on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones	14%	M E	3% —	C1 C2	13·2% 10%
	bb) Other	14%	M E	3% —	C1 C2	11·2% —
	2. Other	14%	M E	3% —	C1 C2	11·2% —

1	2	3	4		5	
	IV. Television cameras	8·6%	M E	3% —	C1 C2	5·6% —
	B. Other apparatus:					
	I. Transmitters, receivers and transmitter-receivers designed or adapted for fitting to motor vehicles	11%	M E	3% —		10%
	II. Other	11%	M E	3% —	C1 C2	8% —
	C. Parts of the goods of subheadings A. and B. above:					
	I. Cabinets and cases:					
	a) Of wood:					
	1. Of the goods of subheading A.III.b)1.aa) above	8·2%	M E	3% —		7·2%
	2. Other	8·2%	M E	3% —	C1 C2	5·2% —
	b) Of other materials:					
	1. Of the goods of subheading A.III.b)1.aa) above	9·4%	M E	3% —		8·4%
	2. Other	9·4%	M E	3% —	C1 C2	6·4% —
	II. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm:					
	a) Of the goods of subheading A.III.b)1.aa) above ...	10·2%	M E	3% —		9%
	b) Other	10·2%	M E	3% —	C1 C2	7·2% —
	III. Other:					
	a) Of the goods of subheading A.III.b)1.aa) above ...	13·4%	M E	3% —	C1 C2	12·4% 10%
	b) Other	13·4%	M E	3% —	C1 C2	10·4% —
85.16	**Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields**	6·8%	M E	2% —	C1 C2	4·8% —
85.17	**Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16**	6·8%	M E	2% —	C1 C2	4·8% —
85.18	**Electrical capacitors, fixed or variable**	8·1%	M E	2·5% —	C1 C2	5·6% —

1	2	3	4		5	
85.19	**Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:**					
	A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:					
	I. Parts of motor vehicles	7·6%	M E	2·4% —		6·8%
	II. Other	6·8%	M E	1·6% —	C1 C2	5·2% —
	B. Resistors, fixed or variable (including potentiometers), other than heating resistors:					
	I. Parts of motor vehicles	8·8%	M E	2·4% —		8%
	II. Standard and laboratory	9·8%	M E	3·4% —	C1 C2	6·4% —
	III. Other	8%	M E	1·6% —	C1 C2	6·4% —
	C. Printed circuits	10·5%	M E	2·5% —	C1 C2	8% —
	D. Switchboards and control panels:					
	I. Parts of motor vehicles	6·8%	M E	2·4% —		6%
	II. Other	6%	M E	1·6% —	C1 C2	4·4% —
85.20	**Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:**					
	A. Filament lamps for lighting	6·4%	M E	1·6% —	C1 C2	4·8% —
	B. Other:					
	I. Discharge lamps; arc-lamps for cinematograph projectors	8·1%	M E	2·5% —	C1 C2	5·6% —
	II. Other	7%	M E	1·6% —	C1 C2	5·6% —

1		3		4		5	
	C. Parts:						
	I. Of discharge lamps; of arc-lamps for cinematograph projectors		8·5%	M	2·5%	C1	6%
				E	—	C2	—
	II. Other		7·5%	M	1·6%	C1	6%
				E	—	C2	—
85.21	**Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits:**						
	A. Valves and tubes:						
	I. Rectifying valves and tubes:						
	a) Mercury arc rectifiers, being rectifiers with mercury pool cathodes		8%	M	1·6%	C1	6·4%
				E	—	C2	—
	b) Other		8·9%	M	2·5%	C1	6·4%
				E	—	C2	—
	II. Television camera tubes; image converter or intensifier tubes; photo multipliers		8·1%	M	2·5%	C1	5·6%
				E	—	C2	—
	III. Cathode-ray tubes for television sets	F	14·5%	M	2·5%	C1	12%
		S	12·5%	E	—	C2	—
	IV. Phototubes (photoemissive cells)		7·7%	M	2·5%	C1	5·2%
				E	—	C2	—
	V. Other		8·5%	M	2·5%	C1	6%
				E	—	C2	—
	B. Photocells, including photo-transistors		9·2%	M	4%	C1	5·2%
				E	—	C2	—
	C. Mounted piezo-electric crystals:						
	I. Of quartz	F	7·4%	M	1%	C1	6·4%
		S	5%	E	—	C2	—
	II. Other		10·4%	M	4%	C1	6·4%
				E	—	C2	—
	D. Diodes, transistors and similar semi-conductor devices; electronic microcircuits:						
	I. Wafers not yet cut into chips		11·2%	M	4%	C1	7·2%
				E	—	C2	—
	II. Other:						
	a) Microcircuit audio amplifiers:						
	1. Amplifiers not being sound amplification apparatus of a kind used for the reproduction of music	F	15·6%	M	2%	C1	13·6%
		S	10%	E	—	C2	—
	2. Other	F	15·6%	M	2%	C1	15%
		S	10%	E	—	C2	7%

1	2	3		4		5	
85.21 (*contd*)	D. II. b) Other		17·6%	M E	4% —	C1 C2	13·6% —
	E. Parts:						
	I. Parts of the goods of subheading A.I.a) above	F S	9% 8%	M E	1·6% —	C1 C2	7·2% —
	II. Parts of the goods of subheadings A.I.b), A.II., A.III. and A.IV. above		9·7%	M E	2·5% —	C1 C2	7·2% —
	III. Parts of the goods of subheading C.I. above	F S	8·2% 5%	M E	1% —	C1 C2	7·2% —
	IV. Parts of the goods of subheading D.II.a) 1. above ...		9%	M E	2% —	C1 C2	7·2% —
	V. Parts of the goods of subheading D.II.a) 2. above ...		9%	M E	2% —	C1 C2	8·6% 7%
	VI. Other		11·2%	M E	4% —	C1 C2	7·2% —
85.22	**Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:**						
	A. For the manufacture of the products mentioned in subheading 28.51A. (EURATOM)		5·5%		—	C1 C2	5·5% —
	B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)		5·5%		—	C1 C2	5·5% —
	C. Other...		8·9%	M E	2·5% —	C1 C2	6·4% —
85.23	**Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors:**						
	A. Cable core, whether bound with brass tape or not, produced by stripping used submarine cables	F S	8·8% —		—	C1 C2	8·8% —
	B. Other...	F S	10·4% 8%	M E	1·6% —	C1 C2	8·8% —
85.24	**Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:**						
	A. Electrodes for electrolysis installations:						
	I. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons		9·7%	M E	2·5% —	C1 C2	7·2% —
	II. Other	F S	9% 8%	M E	1·6% —	C1 C2	7·2% —
	B. Heating resistors, other than those falling within heading No. 85.12		6%	M E	1·6% —	C1 C2	4·4% —

1	2	3		4		5	
	C. Other:						
	I. Arc-lamp carbons and parts thereof:						
	a) Arc-lamp carbons which are externally covered with copper and do not exceed 14 mm in diameter and parts thereof	F	£0·0815 per kg plus 6·4%	M	£0·0815 per kg	C1	6·4%
				E	—	C2	—
		S	£0·4078 per kg				
	b) Other	F	£0·0264 per kg plus 6·4%	M	£0·0264 per kg	C1	6·4%
				E	—	C2	—
		S	£0·1322 per kg				
	II. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons		8·9%	M	2·5%	C1	6·4%
				E	—	C2	—
	III. Carbon brushes fitted with metal terminals or metal connectors	F	7·6%	M	1·2%	C1	6·4%
		S	6%	E	—	C2	—
	IV. Other		8%	M	1·6%	C1	6·4%
				E	—	C2	—
85.25	**Insulators of any material:**						
	A. Of ceramic materials	F	2% plus w.i.g. of 8% or 12 UA per 100 kg gross(*)	M	2%	C1	8% or 12 UA per 100 kg gross, w.i.g.(*)
				E	—		
		S	10%			C2	—
	B. Of artificial plastic materials or of glass fibre	F	14%	M	2%	C1	12%
		S	10%	E	—	C2	—
	C. Of other materials		10%	M	2%	C1	8%
				E	—	C2	—
85.26	**Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25:**						
	A. Of ceramic materials or of glass:						
	I. Parts of motor vehicles		12%	M	2·4%	C1	11·2%
				E	—	C2	8%
	II. Other	F	11·6%	M	2%	C1	9·6%
		S	10%	E	—	C2	—
	B. Of hardened rubber or of bituminous materials:						
	I. Parts of motor vehicles		8%	M	2·4%		7%
				E	—		
	II. Other		7·6%	M	2%	C1	5·6%
				E	—	C2	—

* For insulators of a value of more than 60 UA per 100 kg gross the duty shall not exceed 15·2%.

1	2	3		4		5	
85.26 (*contd*)	C. Of artificial plastic materials:						
	I. Parts of motor vehicles	F	14%	M	2·4%	C1	12·8%
		S	12%	E	—	C2	8%
	II. Other	F	13·2%	M	2%	C1	11·2%
		S	10%	E	—	C2	—
	D. Of other materials:						
	I. Parts of motor vehicles		10·4%	M	2·4%	C1	9·6%
				E	—	C2	8%
	II. Other		10%	M	2%	C1	8%
				E	—	C2	—
85.27	**Electrical conduit tubing and joints therefor, of base metal lined with insulating material**		7%	M	1·6%	C1	5·6%
				E	—	C2	—
85.28	**Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter**		6·4%	M	2%	C1	4·4%
				E	—	C2	—

SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

Notes

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:
   (*a*) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
   (*b*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (*c*) Articles falling within Chapter 82 (tools);
   (*d*) Articles falling within heading No. 83.11;
   (*e*) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
   (*f*) Electrical machinery and equipment (Chapter 85);
   (*g*) Articles falling within Chapter 90;
   (*h*) Clocks (Chapter 91);
   (*ij*) Arms (Chapter 93);
   (*k*) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
   (*a*) In Chapter 86 if designed to travel on a guide-track (hovertrains);
   (*b*) In Chapter 87 if designed to travel over land or over both land and water;
   (*c*) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.
   Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.
   Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

Additional Note

Subject to the provisions of Additional Note 3. to Chapter 89, tools and articles necessary for the maintenance or repair of vehicles, aircraft or vessels are to be classified with those vehicles, aircraft or vessels if imported with them. Other accessories imported with vehicles, aircraft or vessels are also to be classified therewith if they form part of the normal equipment of the vehicles, aircraft or vessels and are normally sold with them.

Railway and Tramway Locomotives, Rolling-stock and Parts thereof; Railway and Tramway Track Fixtures and Fittings; Traffic Signalling Equipment of All Kinds (Not Electrically Powered)

Notes

1. This Chapter does not cover:
   (*a*) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11);
   (*b*) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
   (*c*) Electrically powered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, *inter alia*, to:
   (*a*) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
   (*b*) Frames, underframes and bogies;
   (*c*) Axle boxes; brake gear;
   (*d*) Buffers for rolling-stock; coupling gear and corridor connections;
   (*e*) Coachwork.

3. Subject to the provisions of Note 1. above, heading No. 86.10 is to be taken to apply, *inter alia*, to:
   (*a*) Assembled track, turntables, platform buffers, loading gauges;
   (*b*) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
86.01	**Steam rail locomotives and tenders**	6·8%		M E	1·6% —	C1 C2	5·2% —
86.02	**Electric rail locomotives, battery operated or powered from an external source of electricity**	7%		M E	1·6% —	C1 C2	5·6% —
86.03	**Other rail locomotives**	5·6%		M E	1·6% —	C1 C2	4% —

1	2	3	4		5	
86.04	**Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys:**					
	A. Electric railway and tramway coaches, vans and trucks (powered from an external source of electricity)	7%	M E	1·6% —	C1 C2	5·6% —
	B. Other...	6·8%	M E	1·6% —	C1 C2	5·2% —
86.05	**Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches**	5·6%	M E	1·6% —	C1 C2	4% —
86.06	**Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles**	5·6%	M E	1·6% —	C1 C2	4% —
86.07	**Railway and tramway goods vans, goods wagons and trucks:**					
	A. Specially designed for the transport of highly radio-active material (EURATOM)	5%		—	C1 C2	5% —
	B. Other:					
	I. For use on railways not exceeding 900 mm in gauge ...	7·8%	M E	3·4% —	C1 C2	4·4% —
	II. Other	6·4%	M E	2% —	C1 C2	4·4% —
86.08	**Containers specially designed and equipped for carriage by one or more modes of transport:**					
	A. Containers with an anti-radiation lead covering, for the transport of radio-active materials (EURATOM)	5%		—	C1 C2	5% —
	B. Other...	6·8%	M E	2% —	C1 C2	4·8% —
86.09	**Parts of railway and tramway locomotives and rolling-stock:**					
	A. Bogies, bissel-bogies and the like, and parts thereof:					
	I. Of vans, wagons and trucks for use on railways not exceeding 900 mm in gauge	7·4%	M E	3·4% —	C1 C2	4% —
	II. Other	6%	M E	2% —	C1 C2	4% —
	B. Brakes and parts thereof:					
	I. Of vans, wagons and trucks for use on railways not exceeding 900 mm in gauge	7%	M E	3·4% —	C1 C2	3·6% —
	II. Other	5·6%	M E	2% —	C1 C2	3·6% —

1	2	3	4		5	
86.09 (*contd*)	C. Axles, assembled or not; wheels and parts thereof:					
	I. Of vans, wagons and trucks for use on railways not exceeding 900 mm in gauge	8·2%	M E	3·4% —	C1 C2	4·8% —
	II. Other	6·8%	M E	2% —	C1 C2	4·8% —
	D. Axle-boxes and parts thereof:					
	I. Of vans, wagons and trucks for use on railways not exceeding 900 mm in gauge	9·4%	M E	3·4% —	C1 C2	6% —
	II. Other	8%	M E	2% —	C1 C2	6% —
	E. Other:					
	I. Of vans, wagons and trucks for use on railways not exceeding 900 mm in gauge	7·8%	M E	3·4% —	C1 C2	4·4% —
	II. Other	6·4%	M E	2% —	C1 C2	4·4% —
86.10	**Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment**	6·8%	M E	2% —	C1 C2	4·8% —

Chapter 87

Vehicles, other than Railway or Tramway Rolling-stock, and parts thereof

Notes

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.

3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

4. The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
87.01	**Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:**						
	A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine, of a cylinder capacity of:						
	I. 1,000 cc or less		6·3%	M E	1·5% —	C1 C2	4·8% —
	II. More than 1,000 cc	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —
	B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled	F S	15·9% 7·5%	M E	1·5% —	C1 C2	15·9% 7·5%
	C. Other:						
	I. Wheeled, for semi-trailers		20%	M E	4·4% —	C1 C2	19% 15%
	II. Other:						
	a) Track-laying tractors; one or two wheeled tractors ...	F S	12·7% 7·5%	M E	1·5% —	C1 C2	11·2% —
	b) Other		15·6%	M E	4·4% —		14·2%

1	2	3		4		5	
87.02	**Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):**						
	A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:						
	I. With either a spark ignition or a compression ignition engine:						
	a) Motor coaches and buses with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more:						
	1. With a seating capacity of 15 or more		22%	M E	4·4% —	C1 C2	20·6% 15%
	2. Other	F S	19·8% 11%	M E	2·2% —	C1 C2	19·1% 7·5%
	b) Other:						
	1. Air-cushion vehicles	F S	10·2% 7%	M E	1·4% —	C1 C2	8·8% —
	2. Other		11%	M E	2·2% —	C1 C2	10·3% 7·5%
	II. With other engines:						
	a) Air-cushion vehicles	F S	11·4% 7%	M E	1·4% —	C1 C2	10% —
	b) Other	F S	12·5% 11%	M E	2·2% —	C1 C2	11·5% 7·5%
	B. For the transport of goods or materials:						
	I. Motor lorries specially designed for the transport of highly radio-active materials (EURATOM):						
	a) With either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more		8%		—		8%
	b) Other		8%		—	C1 C2	8% 7·5%
	II. Other:						
	a) With either a spark ignition or a compression ignition engine:						
	1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more:						
	aa) Dumpers of a cylinder capacity:						
	11. Of less than 10,000 cc	F S	15·1% 7·5%	M E	1·5% —	C1 C2	13·6% —

1	2	3		4		5	
	22. Of 10,000 cc or more	F S	17·5% 7·5%	M E	1·5% —	C1 C2	16% —
	bb) Other:						
	11. Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	F S	19·1% 7·5%	M E	1·5% —	C1 C2	19·1% 7·5%
	22. Other		22%	M E	4·4% —	C1 C2	20·6% 15%
	2. Other:						
	aa) Air-cushion vehicles	F S	10·2% 7%	M E	1·4% —	C1 C2	8·8% —
	bb) Other:						
	11. Dumpers	F S	10·3% 7·5%	M E	1·5% —	C1 C2	8·8% —
	22. Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	F S	10·3% 7·5%	M E	1·5% —	C1 C2	10·3% 7·5%
	33. Other		11%	M E	2·2% —	C1 C2	10·3% 7·5%
	b) With other engines:						
	1. Air-cushion vehicles	F S	9·4% 7%	M E	1·4% —	C1 C2	8% —
	2. Other		10%	M E	2·2% —	C1 C2	9·5% 7·5%
87.03	**Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:**						
	A. Air-cushion vehicles	F S	9·4% 7%	M E	1·4% —	C1 C2	8% —
	B. Other...		10%	M E	2·2% —	C1 C2	9·5% 7·5%
87.04	**Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:**						
	A. Chassis for tractors falling within subheading 87.01 B. or C.; chassis for motor vehicles falling within heading No. 87.02, fitted with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more:						

1	2	3		4		5	
87.04 (*contd*)	**A.** I. For tractors falling within subheading 87.01 B. or C.:						
	a) For track-laying tractors	F S	19·1% 7·5%	M E	1·5% —	C1 C2	17·6% —
	b) For other tractors:						
	1. With either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more		22%	M E	4·4% —	C1 C2	20·6% 15%
	2. Other	F S	19·8% 11%	M E	2·2% —	C1 C2	19·1% 7·5%
	II. For dumpers designed solely for use in excavating and levelling operations	F S	19·1% 7·5%	M E	1·5% —	C1 C2	17·6% —
	III. Other		22%	M E	4·4% —	C1 C2	20·6% 15%
	B. Other:						
	I. For dumpers designed solely for use in excavating and levelling operations	F S	10·3% 7·5%	M E	1·5% —	C1 C2	8·8% —
	II. Other		11%	M E	2·2% —	C1 C2	10·3% 7·5%
87.05	**Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:**						
	A. For the industrial assembly of: Agricultural walking tractors falling within subheading 87.01A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800 cc or a compression ignition engine of a cylinder capacity of less than 2,500 cc, Special purpose motor lorries and vans of heading No. 87.03	F S	12% 11%	M E	2·2% —	C1 C2	11·1% 7·5%
	B. Other...	F S	18·2% 11%	M E	2·2% —	C1 C2	17·5% 7·5%

1	2	3		4		5	
87.06	**Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:**						
	A. For the industrial assembly of: Agricultural walking tractors falling within subheading 87.01A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800 cc or a compression ignition engine of a cylinder capacity of less than 2,500 cc, Special purpose motor lorries and vans of heading No. 87.03:						
	I. Of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations		7%	M E	1·5% —	C1 C2	5·6% —
	II. Other		7·8%	M E	2·2% —		7%
	B. Other:						
	I. Wheel centres in star form, cast in one piece, of iron or steel:						
	a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations		7%	M E	1·5% —	C1 C2	5·6% —
	b) Other		7·8%	M E	2·2% —		7%
	II. Other:						
	a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations	F S	11·1% 7·5%	M E	1·5% —	C1 C2	9·6% —
	b) Other	F S	12% 11%	M E	2·2% —	C1 C2	11·1% 7·5%
87.07	**Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles:**						
	A. Trucks specially designed for the transport of highly radio-active materials (EURATOM)		5%		—	C1 C2	5% —

1	2	3		4		5	
87.07 (*contd*)	B. Straddle carriers:						
	I. Freight container straddle carriers designed to handle containers not less than 6m in length		7·5%	M E	1·5% —	C1 C2	6% —
	II. Other		10·4%	M E	4·4% —		9%
	C. Other trucks; tractors:						
	I. Fitted with self-actuated lifting equipment:						
	a) Scissor lift vehicles of the type used in airports ...		7%	M E	1·5% —	C1 C2	5·6% —
	b) Side loaders for top lifting freight containers ...		10%	M E	4·4% —		8·6%
	c) Other		7·4%	M E	1·8% —	C1 C2	5·6% —
	II. Other	F S	9·5% 9%	M E	1·8% —	C1 C2	7·6% —
	D. Parts:						
	I. Of the goods of subheading B.I. above	F S	8% 7·5%	M E	1·5% —	C1 C2	6·4% —
	II. Of the goods of subheadings B.II. and C.I.b) above ...		8·6%	M E	2·2% —	C1 C2	8% 7·5%
	III. Other		8%	M E	1·8% —	C1 C2	6·4% —
87.08	**Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles:**						
	A. Tanks and parts thereof		5·6%	M E	2% —	C1 C2	3·6% —
	B. Other armoured fighting vehicles and parts thereof		6%	M E	2% —	C1 C2	4% —
87.09	**Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds**		12%	M E	3·6% —		12%
87.10	**Cycles (including delivery tricycles), not motorised**		17·6%	M E	4% —	C1 C2	13·6% —
87.11	**Invalid carriages, fitted with means of mechanical propulsion (motorised or not)**		8·5%	M E	1·8% —	C1 C2	6·8% —

1	2	3		4		5	
87.12	**Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:**						
	A. Of motor-cycles		11·2%	M E	3·6% —		10%
	B. Other:						
	I. Of side-cars, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages		10%	M E	3·6% —		8·8%
	II. Of cycles (not motorised), or invalid carriages (not motorised)		10·4%	M E	4% —	C1 C2	6·4% —
87.13	**Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof**		7·6%	M E	2% —	C1 C2	5·6% —
87.14	**Other vehicles (including trailers), not mechanically propelled, and parts thereof:**						
	A. Animal-drawn vehicles		7·8%	M E	2·2% —	C1 C2	5·6% —
	B. Trailers and semi-trailers:						
	I. Specially designed for the transport of highly radio-active materials (EURATOM):						
	a) Air-cushion vehicles	F S	8% 7%		—	C1 C2	8% —
	b) Other:						
	1. Trailer units of flexible or articulated motor vehicles		8%		—		8%
	2. Other		8%		—	C1 C2	8% —
	II. Other:						
	a) Air-cushion vehicles	F S	8% 7%	M E	1·4% —	C1 C2	6·4% —
	b) Other:						
	1. Trailer units of flexible or articulated motor vehicles		10·8%	M E	4·4% —		9·4%
	2. Other		8·6%	M E	2·2% —	C1 C2	6·4% —

1	2	3	4		5	
87.14 (*contd*)	C. Other vehicles:					
	I. Specially designed for the transport of highly radio-active materials (EURATOM)	5%		—	C1 C2	5% —
	II. Other:					
	a) Air-cushion vehicles	5·8%	M E	1·4% —	C1 C2	4·4% —
	b) Other	6·6%	M E	2·2% —	C1 C2	4·4% —
	D. Parts:					
	I. Of trailer units of flexible or articulated motor vehicles ...	9·2%	M E	4·4% —		7·8%
	II. Other	7%	M E	2·2% —	C1 C2	4·8% —

Chapter 88

Aircraft and Parts thereof; Parachutes; Catapults and similar Aircraft Launching Gear; Ground Flying Trainers

Additional Note

For the purpose of subheading 88.02 B., the expression "unladen weight" shall mean the weight of the machines in normal flying order, excluding the weight of the crew and of fuel and equipment except permanently-fitted items of equipment.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill (F) (S)		Community EFTA (M) (E)		Commonwealth Commonwealth Standstill (C1) (C2)	
1	2	3		4		5	
88.01	**Balloons and airships**		9%	M E	1·8% —	C1 C2	7·2% —
88.02	**Flying machines, gliders, and kites; rotochutes:**						
	A. Not mechanically propelled		7%	M E	1·4% —	C1 C2	5·6% —
	B. Mechanically propelled:						
	I. Helicopters of an unladen weight:						
	a) Not exceeding 2,000 kg	F S	15% 14%	M E	2·8% —	C1 C2	12% —
	b) Exceeding 2,000 kg		5·4%	M E	1·4% —	C1 C2	4% —
	II. Other, of an unladen weight:						
	a) Not exceeding 2,000 kg	F S	11% 7%	M E	1·4% —	C1 C2	9·6% —
	b) Exceeding 2,000 kg but not exceeding 15,000 kg ...		5·8%	M E	1·4% —	C1 C2	4·4% —
	c) Exceeding 15,000 kg		5·4%	M E	1·4% —	C1 C2	4% —

1	2	3		4		5	
88.03	**Parts of goods falling in heading No. 88.01 or 88.02:**						
	A. Of balloons or airships	F	8·2%	M	1·4%	C1	6·8%
		S	7%	E	—	C2	—
	B. Other...		5·4%	M	1·4%	C1	4%
				E	—	C2	—
88.04	**Parachutes and parts thereof and accessories thereto:**						
	A. Of silk or man-made fibres		10·6%	M	3·4%		10%
				E	—		
	B. Other...	F	9%	M	1·6%	C1	7·2%
		S	8%	E	—	C2	—
88.05	**Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles:**						
	A. Catapults and similar aircraft launching gear; parts thereof ...	F	8·5%	M	1·6%	C1	6·8%
		S	8%	E	—	C2	—
	B. Ground flying trainers; parts thereof		5·6%	M	1·6%	C1	4%
				E	—	C2	—

Chapter 89

Ships, Boats and Floating Structures

Note
A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Additional Notes
1. *Subheadings 89.01 B.I. and 89.02 B.I. are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.*
2. *Subheading 89.03A. is to be taken to apply only to vessels and floating docks, designed as sea-going.*
3. *For the purposes of heading No. 89.04, the expression "Ships, boats and other vessels for breaking up" includes the following articles when imported in vessels for breaking up, on condition that they have formed part of the normal equipment of such vessels:*
   —spare parts (such as propellers), whether or not in a new condition, provided that they are suitable for use solely on the vessels in which they are imported;
   —movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.

Special Note applying to subheadings only
References in this Chapter to gross tonnage are references thereto as ascertained in accordance with the Merchant Shipping Acts as for the time being in force or, where not capable of being ascertained under those Acts, as ascertained by such method as the Commissioners of Customs & Excise may determine.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
89.01	**Ships, boats and other vessels not falling within any of the following headings of this Chapter:**			
	A. Warships:			
	I. Air-cushion vehicles	1%	M 1% E —	—
	II. Other:			
	a) Of a gross tonnage of 80 tons or more	—	—	—
	b) Other	1%	M 1% E —	—
	B. Other:			
	I. Sea-going vessels:			
	a) Air-cushion vehicles	1%	M 1% E —	—

1	2	3	4	5
89.01 (*contd*)	B. I. b) Other:			
	1. Of a gross tonnage of 80 tons or more ...	—	—	—
	2. Fishing vessels of the kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons	—	—	—
	3. Other	1%	M 1% E —	—
	II. Other:			
	a) Weighing 100 kg or less each:			
	1. Air-cushion vehicles	5%	M 1% E —	C1 4% C2 —
	2. Other	5%	M 1% E —	C1 4% C2 —
	b) Other:			
	1. Air-cushion vehicles	3·4%	M 1% E —	C1 2·4% C2 —
	2. Other:			
	aa) Of a gross tonnage of 80 tons or more ...	F 2·4% S —	—	C1 2·4% C2 —
	bb) Other	3·4%	M 1% E —	C1 2·4% C2 —
89.02	**Vessels specially designed for towing (tugs) or pushing other vessels:**			
	A. Tugs:			
	I. Of a gross tonnage of 80 tons or more	—	—	—
	II. Other	1%	M 1% E —	—
	B. Pusher craft:			
	I. Sea-going:			
	a) Of a gross tonnage of 80 tons or more	—	—	—
	b) Other	1%	M 1% E —	—
	II. Other:			
	a) Of a gross tonnage of 80 tons or more	F 2·4% S —	—	C1 2·4% C2 —
	b) Other	3·4%	M 1% E —	C1 2·4% C2 —

1	2	3		4		5	
89.03	**Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:**						
	A. Sea-going:						
	I. Air-cushion vehicles		1%	M E	1% —		—
	II. Other:						
	a) Of a gross tonnage of 80 tons or more		—		—		—
	b) Other		1%	M E	1% —		—
	B. Other:						
	I. Air-cushion vehicles		4·2%	M E	1% —	C1 C2	3·2% —
	II. Other:						
	a) Of a gross tonnage of 80 tons or more	F S	3·2% —		—	C1 C2	3·2% —
	b) Other		4·2%	M E	1% —	C1 C2	3·2% —
89.04	**Ships, boats and other vessels for breaking up**		—		—		—
89.05	**Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)**		7%	M E	1·6% —	C1 C2	5·6% —

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS MAGNETIC; PARTS THEREOF

Chapter 90

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Parts thereof

Notes

1. This Chapter does not cover:
   (*a*) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
   (*b*) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
   (*c*) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
   (*d*) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
   (*e*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (*f*) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84. 61;
   (*g*) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
   (*h*) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
   (*ij*) Articles of Chapter 97;
   (*k*) Capacity measures, which are to be classified according to the material of which they are made; or
   (*l*) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. Subject to Note 1. above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:
   (*a*) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
   (*b*) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.
4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only, to:
   (*a*) Instruments or apparatus for measuring or checking electrical quantities;
   (*b*) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
   (*c*) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
   (*d*) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Additional Note

The expression "electronic instruments and apparatus" in subheading 90.28 A. means instruments and apparatus which incorporate one or more articles of heading No. 85.21; but for the purposes of the foregoing, no account shall be taken of articles of heading No. 85.21 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

Heading No.	Description	Rate of Import Duty (if any)		
		Full Standstill (F) (S)	Community EFTA (M) (E)	Commonwealth Commonwealth Standstill (C1) (C2)
1	2	3	4	5
90.01	**Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material:**			
	A. Lenses, prisms, mirrors and other optical elements	16·2%	M 5% E —	C1 11·2% C2 —
	B. Sheets or plates of polarising material	12·2%	M 5% E —	C1 7·2% C2 —
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked**	16·2%	M 5% E —	C1 11·2% C2 —
90.03	**Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like**	8%	M 2% E —	C1 6% C2 —
90.04	**Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other**	9·5%	M 2% E —	C1 7·6% C2 —

1	2	3		4		5	
90.05	**Refracting telescopes (monocular and binocular), prismatic or not**		14·4%	M E	4% —	C1 C2	10·4% —
90.06	**Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy**		13·6%	M E	4% —	C1 C2	9·6% —
90.07	**Photographic cameras; photographic flashlight apparatus:**						
	A. Photographic cameras:						
	I. Tripods and other stands; pistol grips for cameras ...	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	II. Other		14·4%	M E	4% —	C1 C2	10·4% —
	B. Photographic flashlight apparatus		8·4%	M E	2% —	C1 C2	6·4% —
90.08	**Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles:**						
	A. Cameras and sound recorders, combined or not:						
	I. Tripods and other stands; pistol grips for cameras ...		10%	M E	2% —	C1 C2	8% —
	II. Other		12%	M E	4% —	C1 C2	8% —
	B. Projectors and sound reproducers, combined or not:						
	I. Tripods and other stands	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	II. Sound reproducers (photo-electric)		11%	M E	2·5% —	C1 C2	10·4% 8%
	III. Other		11%	M E	2·5% —	C1 C2	8·8% —
90.09	**Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:**						
	A. Tripods and other stands for image projectors	F S	10·5% 10%	M E	2% —	C1 C2	8·4% —
	B. Other...		12·4%	M E	4% —	C1 C2	8·4% —

1	2	3		4		5	
90.10	**Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:**						
	A. Photo-copying apparatus incorporating an optical system ...	F	11·9%	M	1·5%	C1	10·4%
		S	7·5%	E	—	C2	—
	B. Thermo-copying apparatus		6·3%	M	1·5%	C1	4·8%
				E	—	C2	—
	C. Other:						
	I. Cinematograph editing machines incorporating means of projection		9·6%	M	4%	C1	5·6%
				E	—	C2	—
	II. Other:						
	a) Cinematograph enlargers and reducers (optical printers); re-recorders; other optical projection apparatus; film viewing magnifiers		9·6%	M	4%	C1	5·6%
				E	—	C2	—
	b) Other		7%	M	1·5%	C1	5·6%
				E	—	C2	—
90.11	**Microscopes and diffraction apparatus, electron and proton** ...		10·6%	M	3·4%	C1	7·2%
				E	—	C2	—
90.12	**Compound optical microscopes, whether or not provided with means for photographing or projecting the image:**						
	A. Micro-manipulators		11·8%	M	3·4%	C1	8·4%
				E	—	C2	—
	B. Other...		13·4%	M	5%	C1	8·4%
				E	—	C2	—
90.13	**Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter**		12·8%	M	4%	C1	8·8%
				E	—	C2	—

1	2	3	4		5	
90.14	**Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:**					
	A. Compasses:					
	I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	13·4%	M E	5% —	C1 C2	8·4% —
	II. Other	11·8%	M E	3·4% —	C1 C2	8·4% —
	B. Other:					
	I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	11·8%	M E	5% —	C1 C2	6·8% —
	II. Other	9·3%	M E	2·5% —	C1 C2	6·8% —
90.15	**Balances of a sensitivity of 5 cg or better, with or without their weights**	10·6%	M E	3·4% —	C1 C2	7·2% —
90.16	**Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:**					
	A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like:					
	I. Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function	11·4%	M E	5% —	C1 C2	6·4% —
	II. Other:					
	a) Calculating cylinders, dials and rules; isographs; half sets; compasses (including beam compasses); dividers (including proportional dividers); bows; spring bows; ruling pens; pantographs and eidographs; slide rules	9·8%	M E	3·4% —	C1 C2	6·4% —
	b) Other	8·9%	M E	2·5% —	C1 C2	6·4% —

1	2	3	4		5	
	B. Measuring or checking instruments, appliances and machines; profile projectors:					
	I. Instruments, appliances and machines incorporating optical elements but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function:					
	a) Profile projectors	11·2%	M E	4% —	C1 C2	7·2% —
	b) Other	12·2%	M E	5% —	C1 C2	7·2% —
	II. Other	9·7%	M E	2·5% —	C1 C2	7·2% —
90.17	**Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):**					
	A. Instruments and appliances incorporating optical elements but not including instruments or appliances in which the optical element is for viewing a scale or for some other subsidiary function:					
	I. Mirrors, mouth, not optically worked	8%	M E	1·6% —	C1 C2	6·4% —
	II. Other	10·4%	M E	4% —	C1 C2	6·4% —
	B. Other...	8·4%	M E	2% —	C1 C2	6·4% —
90.18	**Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators)**	6·7%	M E	1·5% —	C1 C2	5·2% —
90.19	**Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:**					
	A. Artificial limbs, eyes, teeth and other artificial parts of the body:					
	I. Artificial teeth and dental fittings	7%	M E	1·6% —	C1 C2	5·6% —
	II. Artificial eyes	6%	M E	1·6% —	C1 C2	4·4% —

1	2	3		4		5	
90.19 (*contd*)	**A.** III. Other	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
	B. Hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:						
	I. Hearing aids		5·6%	M E	1·6% —	C1 C2	4% —
	II. Other		8%	M E	1·6% —	C1 C2	6·4% —
	C. Other...	F S	9% 8%	M E	1·6% —	C1 C2	7·2% —
90.20	**Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like**		7·7%	M E	2·5% —	C1 C2	5·2% —
90.21	**Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses**		5·6%	M E	1·6% —	C1 C2	4% —
90.22	**Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)**		6·8%	M E	2% —	C1 C2	4·8% —
90.23	**Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:**						
	A. Mercury or other liquid-filled thermometers, for direct reading		12%	M E	2·5% —	C1 C2	9·6% —
	B. Hygrometers and psychrometers		11%	M E	2·5% —	C1 C2	8·8% —
	C. Hydrometers and similar instruments, with or without thermometers; optical pyrometers:						
	I. Pyrometers, optical		13·4%	M E	5% —	C1 C2	8·4% —
	II. Other		10·9%	M E	2·5% —	C1 C2	8·4% —
	D. Other...		8·1%	M E	2·5% —	C1 C2	5·6% —

1	2	3		4		5	
90.24	**Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14:**						
	A. Pressure gauges (manometers)	F	8·8%	M	1·6%	C1	7·2%
		S	8%	E	—	C2	—
	B. Thermostats	F	9%	M	1·6%	C1	7·2%
		S	8%	E	—	C2	—
	C. Other...	F	8·8%	M	1·6%	C1	7·2%
		S	8%	E	—	C2	—
90.25	**Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes:**						
	A. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function		12%	M	4%	C1	8%
				E	—	C2	—
	B. Environmental test chambers	F	9·5%	M	1·5%	C1	8%
		S	7·5%	E	—	C2	—
	C. Other instruments and apparatus		11·4%	M	3·4%	C1	8%
				E	—	C2	—
90.26	**Gas, liquid and electricity supply or production meters; calibrating meters therefor**	F	9%	M	1·6%	C1	7·2%
		S	8%	E	—	C2	—
90.27	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:**						
	A. Revolution counters, production counters, taximeters and other counters:						

1	2	3		4		5	
90.27 (*contd*)	**A.** I. Mileometers suitable for use on motor vehicles		7·6%	M E	2·4% —		6·8%
	II. Other		7·2%	M E	2% —	C1 C2	5·2% —
	B. Speed indicators and tachometers:						
	I. Revolution indicators and speed indicators, suitable for use on motor vehicles		9·6%	M E	2·4% —	C1 C2	9% 8%
	II. Other		9%	M E	2% —	C1 C2	7·2% —
	C. Stroboscopes		11·8%	M E	5% —	C1 C2	6·8% —
90.28	**Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:**						
	A. Electronic instruments and apparatus:						
	I. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function		14·4%	M E	4% —	C1 C2	10·4% —
	II. Other	F S	13% 12·5%	M E	2·5% —	C1 C2	10·4% —
	B. Other:						
	I. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function		9·2%	M E	4% —	C1 C2	5·2% —
	II. Other		7·7%	M E	2·5% —	C1 C2	5·2% —
90.29	**Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:**						
	A. Parts or accessories suitable for use solely or principally with the electronic instruments or apparatus falling within subheading 90.28A.:						
	I. For the goods of subheading 90.28A.II.	F S	13% 12·5%	M E	2·5% —	C1 C2	10·4% —
	II. For the goods of subheading 90.28 A.I.		14·4%	M E	4% —	C1 C2	10·4% —

1	2	3	4		5	
	B. Other:					
	I. Parts of base metal, turned from bars, rods, angles shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm:					
	a) For the goods of headings Nos. 90.24 and 90.26 ...	6·8%	M E	1·6% —	C1 C2	5·2% —
	b) For the goods of subheadings 90.27 A.II. and B.II.	7·2%	M E	2% —	C1 C2	5·2% —
	c) For the goods of subheadings 90.27 A.I. and B.I. ...	7·6%	M E	2·4% —	C1 C2	5·2% —
	d) For the goods of subheadings 90.23 A., B., C.II., D. and 90.28 B.II.	7·7%	M E	2·5% —	C1 C2	5·2% —
	e) For the goods of subheading 90.28 B.I. ...	9·2%	M E	4% —	C1 C2	5·2% —
	f) For the goods of subheadings 90.23 C.I. and 90.27 C.	10·2%	M E	5% —	C1 C2	5·2% —
	II. Other:					
	a) For the goods of headings Nos. 90.24 and 90.26 ...	7·5%	M E	1·6% —	C1 C2	6% —
	b) For the goods of subheadings 90.27 A.II. and B.II.	8%	M E	2% —	C1 C2	6% —
	c) For the goods of subheadings 90.27 A.I. and B.I. ...	8·4%	M E	2·4% —	C1 C2	6% —
	d) For the goods of subheadings 90.23 A., B., C.II., D. and 90.28 B.II.	8·5%	M E	2·5% —	C1 C2	6% —
	e) For the goods of subheading 90.28 B.I.	10%	M E	4% —	C1 C2	6% —
	f) For the goods of subheadings 90.23 C.I. and 90.27 C.	11%	M E	5% —	C1 C2	6% —

Chapter 91

Clocks and Watches and Parts thereof

Notes

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. This Chapter does not cover parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2. and 3., movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
91.01	**Pocket-watches, wrist-watches and other watches, including stop-watches:**			
	A. Watches capable of indicating the time of day	F W.i.g. of 6% or 0·28 UA each with a maximum of 0·84 UA each, plus 3·4% S 17%	M 3·4% E —	C1 W.i.g. of 6% or 0·28 UA each with a maximum of 0·84 UA each, plus 2·2% C2 11%
	B. Other...	F W.i.g. of 6% or 0·28 UA each with a maximum of 0·84 UA each, plus 2% S 10%	M 2% E —	C1 W.i.g. of 6% or 0·28 UA each with a maximum of 0·84 UA each C2 —

1	2	3	4	5
91.02	**Clocks with watch movements (excluding clocks of heading No. 91.03):**			
	A. Electric or electronic:			
	I. With balance-wheel and hairspring:			
	a) Alarm clocks	8·4% plus w.i.g. of 2·5% or £0·0250 each	M 2·5% or £0·0250 each, w.i.g. E —	C1 8·4% plus w.i.g. of 1·6% or £0·0170 each C2 8% or £0·0850 each, w.i.g.
	b) Other	11·6%	M 3·2% E —	10·5%
	II. Other:			
	a) Alarm clocks	8% plus w.i.g. of 2·5% or £0·0250 each	M 2·5% or £0·0250 each, w.i.g. E —	C1 8% plus w.i.g. of 1·6% or £0·0170 each C2 8% or £0·0850 each, w.i.g.
	b) Other	11·2%	M 3·2% E —	10%
	B. Other:			
	I. Alarm clocks	7·2% plus w.i.g. of 2·5% or £0·0250 each	M 2·5% or £0·0250 each, w.i.g. E —	C1 7·2% plus w.i.g. of 1·6% or £0·0170 each C2 8% or £0·0850 each, w.i.g.
	II. Other	10·4%	M 3·2% E —	9·4%

1	2	3	4	5
91.03	**Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels**	10·6%	M 3·4% E —	9·4%
91.04	**Other clocks:**			
	A. Electric or electronic:			
	I. Alarm clocks	8% plus w.i.g. of 2·5% or £0·0250 each	M 2·5% or £0·0250 each, w.i.g. E —	C1 8% plus w.i.g. of 1·6% or £0·0170 each C2 8% or £0·0850 each, w.i.g.
	II. Other	11·2%	M 3·2% E —	10%
	B. Other:			
	I. Alarm clocks	7·2% plus w.i.g. of 2·5% or £0·0250 each	M 2·5% or £0·0250 each, w.i.g. E —	C1 7·2% plus w.i.g. of 1·6% or £0·0170 each C2 8% or £0·0850 each, w.i.g.
	II. Other	10·4%	M 3·2% E —	9·4%
91.05	**Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:**			
	A. Apparatus capable of indicating the time of day	11·8%	M 3·4% E —	10·5%
	B. Other...	10·5%	M 2% E —	C1 8·4% C2 —
91.06	**Time switches with clock or watch movement (including secondary movement) or with synchronous motor**	10%	M 2% E —	C1 8% C2 —

1	2	3	4	5
91.07	**Watch movements (including stop-watch movements), assembled:**			
	A. With balance-wheel and hairspring:			
	I. Suitable for articles capable of indicating the time of day	F 3·4% plus w.i.g. of 8% or 0·22 UA each	M 3·4% E —	C1 2·2% plus w.i.g. of 8% or 0·22 UA each
		S 17%		C2 11%
	II. Other	F 2% plus w.i.g. of 8% or 0·22 UA each	M 2% E —	C1 8% or 0·22 UA each, w.i.g.
		S 10%		C2 —
	B. Other:			
	I. Suitable for articles capable of indicating the time of day	11·4%	M 3·4% E —	10%
	II. Other	10%	M 2% E —	C1 8% C2 —
91.08	**Clock movements, assembled:**			
	A. Suitable for articles capable of indicating the time of day ...	11·4%	M 3·4% E —	10%
	B. Other...	10%	M 2% E —	C1 8% C2 —
91.09	**Watch cases and parts of watch cases...**	8·6%	M 3·4% E —	7·4%
91.10	**Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof**	9·4%	M 3·4% E —	8·2%
91.11	**Other clock and watch parts:**			
	A. Watchmakers' jewels (precious and semi-precious stones, natural, synthetic, reconstructed or imitation), neither mounted nor set	7·8%	M 3·4% E —	6·6%
	B. Springs, including hairsprings	10·2%	M 3·4% E —	9%
	C. Watch movements, unassembled:			
	I. With balance-wheel and hairspring	F 3·4% plus w.i.g. of 8% or 0·22 UA each	M 3·4% E —	C1 2·2% plus w.i.g. of 8% or 0·22 UA each
		S 17%		C2 11%
	II. Other	11·4%	M 3·4% E —	10%

1	2	3	4		5
91.11 (*contd*)	D. Clock movements, unassembled	11·4%	M E	3·4% —	**10%**
	E. Rough watch movements	9·4%	M E	3·4% —	8·2%
	F. Other...	9·4%	M E	3·4% —	8·2%

Chapter 92

Musical Instruments; Sound Recorders and Reproducers; Television Image and Sound Recorders and Reproducers, Magnetic; Parts and Accessories of such Articles

Notes

1. This Chapter does not cover:
   (*a*) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
   (*b*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (*c*) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
   (*d*) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
   (*e*) Toy instruments (heading No. 97.03);
   (*f*) Collectors' pieces or antiques (heading No. 99.05 or 99.06); or
   (*g*) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

   Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill	(F) (S)	Community EFTA	(M) (E)	Commonwealth Commonwealth Standstill	(C1) (C2)
1	2	3		4		5	
92.01	**Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:**						
	A. Pianos (including automatic pianos, whether or not with keyboards):						
	I. Upright pianos		10·6%	M E	3·4% —		9·4%
	II. Other		11·4%	M E	3·4% —		10%
	B. Other:						
	I. Harps	F S	5·6% —		—	C1 C2	5·6% —
	II. Other		9%	M E	3·4% —		7·8%
92.02	**Other string musical instruments**		10·9%	M E	2·5% —	C1 C2	10% 8%
92.03	**Pipe and reed organs, including harmoniums and the like:**						
	A. Reed organs, including harmoniums		8·9%	M E	2·5% —	C1 C2	6·4% —
	B. Other...		8·9%	M E	2·5% —		8%
92.04	**Accordions, concertinas and similar musical instruments; mouth organs:**						
	A. Piano accordions		7·5%	M E	1·6% —	C1 C2	7% 5%
	B. Other...		8%	M E	2% —	C1 C2	7·5% 7%
92.05	**Other wind musical instruments**		8·1%	M E	2·5% —		7%

1	2	3		4		5	
92.06	**Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)**		11·8%	M E	3·4% —		10·5%
92.07	**Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)**		10·1%	M E	2·5% —	C1 C2	9·2% 8%
92.08	**Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):**						
	A. Musical boxes		7·8%	M E	3% —		6·8%
	B. Other:						
	I. Musical instruments		9%	M E	3·4% —		7·8%
	II. Mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments		7·6%	M E	2% —	C1 C2	5·6% —
92.09	**Musical instrument strings:**						
	A. For keyboard instruments		9%	M E	3·4% —		7·8%
	B. Other		8·1%	M E	2·5% —		7%
92.10	**Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:**						
	A. Mechanisms for musical boxes		5·7%	M E	2·5% —		4·8%
	B. Other:						
	I. Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes):						
	a) Parts of organs (other than reeds) but not including parts of mouth organs	F S	8·2% 5%	M E	1% —	C1 C2	7·8% 3%
	b) Reeds, and reed plates incorporating reeds, not comprised in subheading a) above		9%	M E	2% —	C1 C2	8·6% 7%
	c) Drum head skins	F S	8·7% 7·5%	M E	1·5% —	C1 C2	7·2% —

1	2	3	4	5
92.10 (*contd*)	B. I. d) Other parts and accessories:			
	1. Specialised for use with concertinas, accordions, wind or string instruments	9·7%	M 2·5% E —	C1 9% C2 8%
	2. Other	10·6%	M 3·4% E —	9·4%
	II. Metronomes; tuning forks and pitch pipes not comprised in subheading I. above	9%	M 2% E —	C1 7·2% C2 —
92.11	**Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:**			
	A. Sound recorders and reproducers:			
	I. Sound recorders:			
	a) Dictating machines (but not including machines suitable for the recording of music)	8%	M 2% E —	C1 6% C2 —
	b) Other	8%	M 2% E —	C1 7·5% C2 7%
	II. Sound reproducers:			
	a) Reproducing machines adapted for use with dictating machines (but not including machines suitable for the reproduction of music)	9·5%	M 2% E —	C1 7·6% C2 —
	b) Other	9·5%	M 2% E —	C1 9% C2 7%
	III. Combined sound recorders and reproducers:			
	a) Dictating machines (but not including machines suitable for the recording or reproduction of music)	8·8%	M 2% E —	C1 6·8% C2 —
	b) Other	8·8%	M 2% E —	C1 8·2% C2 7%
	B. Television image and sound recorders and reproducers, magnetic	8%	M 1·6% E —	C1 6·4% C2 —
92.12	**Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:**			
	A. Prepared for recording, but not recorded	**F** 6·6% **S** 5%	M 1% E —	**C1** 5·6% **C2** —

1	2	3		4		5	
	B. Recorded:						
	I. Wax recordings, discs, matrices and other intermediate forms, excluding magnetically recorded tapes:						
	a) For the production of records:						
	1. Matrices, impressed	F	3·6%		—	C1	3·6%
		S	—			C2	—
	2. Other:						
	aa) Sound recordings for reproducing music ...		6·1%	M	2·5%		5·2%
				E	—		
	bb) Other		4·5%	M	1%	C1	3·6%
				E	—	C2	—
	b) Other:						
	1. Sound recordings for reproducing music ...		9·3%	M	2·5%	C1	8·5%
				E	—	C2	8%
	2. Other	F	7·8%	M	1%	C1	6·8%
		S	5%	E	—	C2	—
	II. Other:						
	a) Records:						
	1. For teaching languages:						
	aa) Gramophone records for the reproduction of speech, specially adapted for the use of the blind	F	2·8%		—	C1	2·8%
		S	—			C2	—
	bb) Other		3·8%	M	1%	C1	2·8%
				E	—	C2	—
	2. Other:						
	aa) Gramophone records for the reproduction of speech, specially adapted for the use of the blind	F	5·6%		—	C1	5·6%
		S	—			C2	—
	bb) Other:						
	11. Gramophone records for reproducing music		7%	M	1·5%	C1	6·6%
				E	—	C2	5%
	22. Other	F	6·6%	M	1%	C1	5·6%
		S	5%	E	—	C2	—
	b) Other recording media (tapes, wires, strips and like articles):						
	1. Magnetically recorded for the scoring of cinematograph film:						
	aa) Sound recordings for reproducing music ...	F	2·5% plus 0·93 UA per 100 m	M	2·5%	C1	1·6% plus 0·93 UA per 100 m
				E	—		
		S	12·5%			C2	8%

1	2	3		4		5	
92.12 (*contd*)	B. II. b) 1. bb) Other	F	1% plus 0·93 UA per 100 m	M	1%	C1	0·93 UA per 100 m
				E	—	C2	—
		S	5%				
	2. Other:						
	aa) Sound recordings for reproducing music		8·5%	M	2·5%		7·5%
				E	—		
	bb) Other	F	7%	M	1%	C1	6%
		S	5%	E	—	C2	—
92.13	**Other parts and accessories of apparatus falling within heading No. 92.11:**						
	A. Sound-heads and parts thereof:						
	I. Of television image and sound recorders and reproducers, magnetic	F	10%	M	1·6%	C1	8·4%
		S	8%	E	—	C2	—
	II. Other	F	10·5%	M	2%	C1	9·8%
		S	10%	E	—	C2	7%
	B. Needles; diamonds, sapphires and other precious or semi-precious stones (natural, synthetic or reconstructed), whether or not mounted		6%	M	2%		5·4%
				E	—		
	C. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm:						
	I. Of television image and sound recorders and reproducers, magnetic		7%	M	1·6%	C1	5·6%
				E	—	C2	—
	II. Other		7·6%	M	2%		7%
				E	—		
	D. Other:						
	I. Record shaving machines adapted for use in connection with dictating machines		9%	M	2%	C1	7·2%
				E	—	C2	—
	II. Other parts and accessories:						
	a) Of television image and sound recorders and reproducers, magnetic	F	9%	M	1·6%	C1	7·2%
		S	8%	E	—	C2	—
	b) Other		9%	M	2%	C1	8·6%
				E	—	C2	7%

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

Chapter 93

Arms and Ammunition; Parts thereof

Notes

1. This Chapter does not cover:
   (*a*) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
   (*b*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (*c*) Armoured fighting vehicles (heading No. 87.08);
   (*d*) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
   (*e*) Bows, arrows, fencing foils or toys falling within Chapter 97; or
   (*f*) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
93.01	**Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor**		5·7%	M E	2·5% —	C1 C2	3·2% —
93.02	**Revolvers and pistols, being fircarms:**						
	A. 9 mm calibre and higher		8%	M E	2% —	C1 C2	6% —
	B. Other...	F S	11·5% 10%	M E	2% —	C1 C2	9·2% —

1	2	3		4		5	
93.03	**Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)**		2%	M E	2% —		—
93.04	**Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:**						
	A. Sporting and target shooting guns, rifles and carbines ...	F S	10·5% 10%	M E	2% —	C1 C2	8·4% —
	B. Other...		8·4%	M E	2% —	C1 C2	6·4% —
93.05	**Arms of other descriptions, including air, spring and similar pistols, rifles and guns:**						
	A. Air, spring and similar pistols, rifles and guns		11·6%	M E	4% —	C1 C2	7·6% —
	B. Other...		9·5%	M E	2% —	C1 C2	7·6% —
93.06	**Parts of arms, including gun barrel blanks, but not including parts of side-arms:**						
	A. Of arms of heading No. 93.03:						
	I. Wooden stock blocks, roughly sawn or planed or polished but not further manufactured		1%	M E	1% —		—
	II. Other parts		2%	M E	2% —		—
	B. Of other arms:						
	I. Roughly sawn gun stock blocks		5%	M E	1% —	C1 C2	4% —
	II. Other parts:						
	a) Of arms of heading No. 93.02:						
	1. Wooden stock blocks, planed or polished but not further manufactured	F S	7% 5%	M E	1% —	C1 C2	6% —
	2. Other		8%	M E	2% —	C1 C2	6% —
	b) Other:						
	1. Wooden stock blocks, planed or polished but not further manufactured	F S	6·6% 5%	M E	1% —	C1 C2	5·6% —
	2. Other		7·6%	M E	2% —	C1 C2	5·6% —

1	2	3	4		5	
93.07	**Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:**					
	A. For revolvers and pistols falling within heading No. 93.02 and for sub-machine-guns falling within heading No. 93.03	7·2%	M E	2% —	C1 C2	5·2% —
	B. Other:					
	I. For military purposes:					
	a) For weapons falling within heading No. 93.03 ...	4·4%	M E	2% —	C1 C2	2·4% —
	b) Other	7·6%	M E	2% —	C1 C2	5·6% —
	II. Other:					
	a) Sporting and target shooting cartridges	9·5%	M E	2% —	C1 C2	7·6% —
	b) Other	8·8%	M E	2% —	C1 C2	6·8% —

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

Chapter 94

Furniture and Parts thereof; Bedding, Mattresses, Mattress Supports, Cushions and similar Stuffed Furnishings

Notes

1. This Chapter does not cover:
   (*a*) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
   (*b*) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
   (*c*) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
   (*d*) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
   (*e*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
   (*f*) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
   (*g*) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
   (*h*) Dentists' spittoons falling within heading No. 90.17;
   (*ij*) Goods falling within Chapter 91 (for example, clocks and clock cases);
   (*k*) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
   (*l*) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground. This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
   (*a*) Kitchen cabinets and similar cupboards;
   (*b*) Seats and beds;
   (*c*) Unit bookcases and similar unit furniture.

3. (*a*) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.
   (*b*) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Heading No.	Description	Rate of Import Duty (if any)					
		Full (F) Standstill (S)		Community (M) EFTA (E)		Commonwealth (C1) Commonwealth Standstill (C2)	
1	2	3		4		5	
94.01	**Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof:**						
	A. Specially designed for aircraft	6·8%		M E	2% —	C1 C2	4·8% —
	B. Other...	8·8%		M E	2% —	C1 C2	6·8% —
94.02	**Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles**	7·6%		M E	2% —	C1 C2	5·6% —
94.03	**Other furniture and parts thereof**	8·8%		M E	2% —	C1 C2	6·8% —
94.04	**Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):**						
	A. Articles of bedding or similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered:						
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	12·8%		M E	4% —		12·2%
	II. Other	12·8%		M E	4% —	C1 C2	8·8% —
	B. Other:						
	I. Containing more than 5% by weight of silk, of man-made fibres, or of both together	10·4%		M E	4% —		9·8%
	II. Other	10·4%		M E	4% —	C1 C2	6·4% —

Chapter 95

Articles and Manufactures of Carving or Moulding Material

Note

This Chapter does not cover:

(*a*) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);

(*b*) Fans or hand screens, non-mechanical (heading No. 67.05);

(*c*) Articles falling within Chapter 71 (for example, imitation jewellery);

(*d*) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;

(*e*) Articles falling within Chapter 90 (for example, spectacle frames);

(*f*) Articles falling within Chapter 91 (for example, clock or watch cases);

(*g*) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);

(*h*) Articles falling within Chapter 93 (arms and parts thereof);

(*ij*) Articles falling within Chapter 94 (furniture and parts thereof);

(*k*) Brushes, powder puffs or other articles falling within Chapter 96;

(*l*) Articles falling within Chapter 97 (toys, games and sports requisites);

(*m*) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or

(*n*) Collectors' pieces or antiques (Chapter 99).

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
95.01	**Worked tortoise-shell and articles of tortoise-shell:**			
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	5·8%	M 3% E —	C1 2·8% C2 —
	B. Other...	9·4%	M 3% E —	C1 6·4% C2 —

1	2	3		4		5	
95.02	**Worked mother of pearl and articles of mother of pearl:**						
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked (including Jerusalem pearls):						
	I. Mother of pearl discs, cut from simply prepared shell ...		4·5%	M E	1% —	C1 C2	3·6% —
	II. Other		6·6%	M E	3% —	C1 C2	3·6% —
	B. Other...		11·4%	M E	3% —	C1 C2	8·4% —
95.03	**Worked ivory and articles of ivory:**						
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked		5·8%	M E	3% —	C1 C2	2·8% —
	B. Other...		9·8%	M E	3% —	C1 C2	6·8% —
95.04	**Worked bone (excluding whalebone) and articles of bone (excluding whalebone):**						
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked		4·8%	M E	1·6% —	C1 C2	3·2% —
	B. Other:						
	I. Unstrung beads	F S	4·8% —		— —	C1 C2	4·8% —
	II. Other		6·4%	M E	1·6% —	C1 C2	4·8% —
95.05	**Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material:**						
	A. Coral (natural or agglomerated), worked:						
	I. Combined with other material		9%	M E	3% —	C1 C2	6% —
	II. Other:						
	a) Unmounted cameos made of natural coral and of a size and shape suitable for use in articles of jewellery or imitation jewellery	F S	2·4% —		— —	C1 C2	2·4% —
	b) Other		5·4%	M E	3% —	C1 C2	2·4% —
	B. Worked quills		5·6%	M E	1·6% —	C1 C2	4% —

1	2	3		4		5	
95.05 (*contd*)	C. Other animal carving material, worked:						
	I. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked		4·8%	M E	1·6% —	C1 C2	3·2% —
	II. Other:						
	a) Unmounted cameos made of shell and of a size and shape suitable for use in articles of jewellery or imitation jewellery	F S	6·4% —		—	C1 C2	6·4% —
	b) Unstrung beads made of shells	F S	6·4% —		—	C1 C2	6·4% —
	c) Other		8%	M E	1·6% —	C1 C2	6·4% —
95.06	**Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:**						
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked		3·6%	M E	1·6% —	C1 C2	2% —
	B. Other:						
	I. Unstrung beads made of seeds	F S	4·8% —		—	C1 C2	4·8% —
	II. Other		6·4%	M E	1·6% —	C1 C2	4·8% —
95.07	**Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:**						
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked		4·6%	M E	3% —	C1 C2	1·6% —
	B. Other:						
	I. Unmounted cameos made of amber and of a size and shape suitable for use in articles of jewellery or imitation jewellery	F S	4% —		—	C1 C2	4% —
	II. Other		7%	M E	3% —	C1 C2	4% —
95.08	**Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin:**						
	A. Artificial honeycombs of wax		6%	M E	2% —	C1 C2	4% —
	B. Other...		7·6%	M E	2% —	C1 C2	5·6% —

Chapter 96

Brooms, Brushes, Feather Dusters, Powder-puffs and Sieves

Notes

1. This Chapter does not cover:
   (*a*) Articles falling within Chapter 71;
   (*b*) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or
   (*c*) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
96.01	**Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles**	9%	M 2% E —	C1 7·2% C2 —
96.02	**Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:**			
	A. Tooth brushes:			
	I. With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	12%	M 4% E —	11·6%
	II. Other	8% plus w.i.g. of 4% or £0·0600 per gross	M 4% or £0·0600 per gross, w.i.g. E —	C1 8% C2 —

1	2	3	4	5
96.02 (*contd*)	B. Brushes of a kind used as parts of machines:			
	I. With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	9%	M 3·4% E —	8·6%
	II. Other	9%	M 3·4% E —	C1 5·6% C2 —
	C. Other:			
	I. Paint rollers, squeegees and mops	F 14% S 10%	M 2% E —	C1 12% C2 —
	II. Brooms, household and toilet brushes:			
	a) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	16%	M 4% E —	15·6%
	b) With filling of iron or steel wire	16%	M 4% E —	C1 12% C2 —
	c) Other	12% plus w.i.g. of 4% or £0·0600 per gross	M 4% or £0·0600 per gross, w.i.g. E —	C1 12% C2 —
	III. Other:			
	a) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	15%	M 3·4% E —	15%
	b) Other	15%	M 3·4% E —	C1 12% C2 —
96.03	**Prepared knots and tufts for broom or brush making**	9%	M 2% E —	C1 7·2% C2 —
96.04	**Feather dusters**	9·5%	M 2% E —	C1 7·6% C2 —
96.05	**Powder-puffs and pads for applying cosmetics or toilet preparations, of any material**	10%	M 2% E —	C1 8% C2 —
96.06	**Hand sieves and hand riddles, of any material**	8·9%	M 2·5% E —	C1 6·4% C2 —

Chapter 97

Toys, Games and Sports Requisites; Parts thereof

Notes

1. This Chapter does not cover:
   (*a*) Christmas tree candles (heading No. 34.06);
   (*b*) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
   (*c*) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
   (*d*) Sports bags or other containers of heading No. 42.02 or 43.03;
   (*e*) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
   (*f*) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
   (*g*) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
   (*h*) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
   (*ij*) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
   (*k*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (*l*) Articles falling within heading No. 83.11;
   (*m*) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
   (*n*) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
   (*o*) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
   (*p*) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
   (*q*) Decoy calls and whistles (heading No. 92.08);
   (*r*) Arms or other articles of Chapter 93; or
   (*s*) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed). precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

4. Subject to Note 1. above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Heading No.	Description	Rate of Import Duty (if any)					
		Full Standstill (F) (S)		Community EFTA (M) (E)		Commonwealth Commonwealth Standstill (C1) (C2)	
1	2	3		4		5	
97.01	**Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs:**						
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together		10·9%	M E	2·5% —	C1 C2	10·5% 10%
	B. Other...		10·9%	M E	2·5% —	C1 C2	8·4% —
97.02	**Dolls:**						
	A. Dolls (dressed or undressed):						
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F S	15·3% 12·5%	M E	2·5% —	C1 C2	14·8% 10%
	II. Other	F S	15·3% 12·5%	M E	2·5% —	C1 C2	12·8% —
	B. Parts and accessories:						
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together		12%	M E	2·5% —	C1 C2	11·6% 10%
	II. Other		12%	M E	2·5% —	C1 C2	9·6% —
97.03	**Other toys; working models of a kind used for recreational purposes:**						
	A. Of wood	F S	17·7% 12·5%	M E	2·5% —	C1 C2	15·2% —
	B. Other:						
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F S	15·3% 12·5%	M E	2·5% —	C1 C2	14·8% 10%
	II. Other	F S	15·3% 12·5%	M E	2·5% —	C1 C2	12·8% —
97.04	**Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):**						
	A. Playing cards, including toy playing cards:						

1	2	3	4	5
	I. Exceeding 45 mm in length and 32 mm in width, being any of the 13 cards of a conventional suit	F £0·0250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards, plus 7·2%	M £0·0250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards	C1 £0·0250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards, plus 7·2%
		S £0·1250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards	E —	C2 £0·1250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards
	II. Other	9·7%	M ·5% E —	C1 7·2% C2 —
	B. Other:			
	I. Coin or disc operated machines	8·8%	M 2% E —	C1 6·8% C2 —
	II. Other	9·3%	M 2·5% E —	C1 6·8% C2 —
97.05	**Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):**			
	A. Christmas tree decorations and similar articles for Christmas festivities, electrical	10%	M 2% E —	C1 8% C2 —
	B. Other:			
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	10·5%	M 2·5% E —	10%
	II. Other	10·5%	M 2·5% E —	C1 8% C2 —
97.06	**Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04):**			
	A. Cricket and polo equipment	4%	M 4% E —	—
	B. Tennis rackets:			
	I. Unstrung racket frames	10·8% plus w.i.g. of 4% or £0·0300 per frame	M 4% or £0·0300 per frame, w.i.g. E —	C1 10·8% C2 —

1	2	3	4	5
97.06 (*contd*)	B. II. Other:			
	a) Rackets, exceeding 255 g in weight	10·8% plus w.i.g. of 4% or £0·0500 per racket	M 4% or £0·0500 per racket, w.i.g. E —	C1 10·8% C2 —
	b) Other	14·8%	M 4% E —	C1 10·8% C2 —
	C. Other:			
	I. Wooden golf club head blocks roughly shaped by sawing but not further manufactured	F 8·6% S 5%	M 1% E —	C1 7·6% C2 —
	II. Rackets, exceeding 255 g in weight	7·6% plus w.i.g. of 4% or £0·0500 per racket	M 4% or £0·0500 per racket, w.i.g. E —	C1 7·6% C2 —
	III. Unstrung racket frames	7·6% plus w.i.g. of 4% or £0·0300 per frame	M 4% or £0·0300 per frame, w.i.g. E —	C1 7·6% C2 —
	IV. Collapsible swimming pools suitable for outdoor use ...	F 9·5% S 8·5%	M 1·7% E —	C1 7·6% C2 —
	V. Other	11·6%	M 4% E —	C1 7·6% C2 —
97.07	**Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites:**			
	A. Fish-hooks, unmounted	7%	M 3% E —	C1 4% C2 —
	B. Other:			
	I. Fishing rods of iron or steel	F 11·1% S 7·5%	M 1·5% E —	C1 9·6% C2 —
	II. Other	12·6%	M 3% E —	C1 9·6% C2 —
97.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres**	6·9%	M 2.5% E —	C1 4·4% C2 —

Chapter 98

Miscellaneous Manufactured Articles

Notes

1. This Chapter does not cover:
   (*a*) Eyebrow and other cosmetic pencils (heading No. 33.06);
   (*b*) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2.(*a*) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
   (*c*) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
   (*d*) Mathematical drawing pens (heading No. 90.16); or
   (*e*) Toys falling within Chapter 97.

2. Subject to Note 1. above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
98.01	**Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:**			
	A. Blanks and moulds:			
	I. Button blanks and moulds	13%	M 5% E —	C1 8% C2 —
	II. Cuff-link blanks:			
	a) Decorative glass smallwares, unmounted	F 8% S —	—	C1 8% C2 —
	b) Decorative plastic smallwares, unmounted	10%	M 2% E —	C1 8% C2 —
	c) Other	10·5%	M 2·5% E —	C1 8% C2 —

1	2	3		4		5	
98.01 (*contd*)	A. III. Other	F S	9·5% 7·5%	M E	1·5% —	C1 C2	8% —
	B. Buttons, studs, cuff-links and press-fasteners and parts thereof:						
	I. Buttons and parts thereof		15·4%	M E	5% —	C1 C2	10·4% —
	II. Cuff-links and parts thereof:						
	a) Decorative glass smallwares, unmounted	F S	10·4% —		— —	C1 C2	10·4% —
	b) Decorative plastic smallwares, unmounted	F S	12·4% 10%	M E	2% —	C1 C2	10·4% —
	c) Other	F S	13% 12·5%	M E	2·5% —	C1 C2	10·4% —
	III. Other	F S	11·9% 7·5%	M E	1·5% —	C1 C2	10·4% —
98.02	**Slide fasteners and parts thereof:**						
	A. Slide fasteners with scoops of base metal; parts thereof, of base metal:						
	I. Slide fasteners	F	£0·0050 per dozen plus, for any length in excess of 2½ inches, £0·0010 per dozen for each inch or part of an inch of such excess, plus 9·2%	M	£0·0050 per dozen plus, for any length in excess of 2½ inches, £0·0010 per dozen for each inch or part of an inch of such excess	C1 C2	9·2% —
		S	£0·0250 per dozen plus, for any length in excess of 2½ inches, £0·0050 per dozen for each inch or part of an inch of such excess	E	—		
	II. Parts of slide fasteners:						
	a) Metal chain scoops mounted on tape or other material	F	9·2% plus w.i.g. of 2% or £0·0005 per foot length of single tape	M	2% or £0·0005 per foot length of single tape, w.i.g.	C1 C2	9·2% —
		S	10% or £0·0025 per foot length of single tape, w.i.g.	E	—		

1	2	3		4		5	
	b) Unmounted metal chain scoops and all other metal components	F	9·2% plus w.i.g. of 2% or £0·0150 per lb	M	2% or £0·0150 per lb, w.i.g.	C1	9·2%
				E	—	C2	—
		S	10% or £0·0750 per lb, w.i.g.				
	B. Other:						
	I. Slide fasteners	F	£0·0050 per dozen plus, for any length in excess of 2½ inches, £0·0010 per dozen for each inch or part of an inch of such excess, plus 11·2%	M	£0·0050 per dozen plus, for any length in excess of 2½ inches, £0·0010 per dozen for each inch or part of an inch of such excess	C1	11·2%
						C2	—
				E	—		
		S	£0·0250 per dozen plus, for any length in excess of 2½ inches, £0·0050 per dozen for each inch or part of an inch of such excess				
	II. Parts of slide fasteners	F	12·2%	M	1%	C1	11·2%
		S	5%	E	—	C2	—
98.03	**Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:**						
	A. Fountain pens and stylograph pens and pencils (including ball point pens and pencils)	F	12·4%	M	2%	C1	10·4%
		S	10%	E	—	C2	—
	B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders		9·5%	M	2%	C1	7·6%
				E	—	C2	—
	C. Parts and fittings:						
	I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section		8%	M	2%	C1	6%
				E	—	C2	—
	II. Other		7·6%	M	2%	C1	5·6%
				E	—	C2	—

1	2	3		4		5	
98.04	**Pen nibs and nib points:**						
	A. Pen nibs:						
	I. Of gold		4·7%	M	1·5%	C1	3·2%
				E	—	C2	—
	II. Of other material		6·7%	M	1·5%	C1	5·2%
				E	—	C2	—
	B. Nib points		3·1%	M	1·5%	C1	1·6%
				E	—	C2	—
98.05	**Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:**						
	A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals:						
	I. Pencils or crayons, with "leads" encased in a rigid sheath		8·8%	M	2%	C1	6·8%
				E	—	C2	—
	II. Other:						
	a) Pencil leads	F	6·6%	M	1%	C1	5·6%
		S	5%	E	—	C2	—
	b) Other		7·6%	M	2%	C1	5·6%
				E	—	C2	—
	B. Writing and drawing chalks; tailors' and billiards chalks:						
	I. Tailors' chalks		5%	M	1%	C1	4%
				E	—	C2	—
	II. Other		6%	M	2%	C1	4%
				E	—	C2	—
98.06	**Slates and boards, with writing or drawing surfaces, whether framed or not**		8·8%	M	2%	C1	6·8%
				E	—	C2	—
98.07	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:**						
	A. Hand-operated daters and numberers with metal figures over 6 mm in height, and self-inking hand-operated daters and numberers with rubber letters or figures	F	6·5%	M	1·2%	C1	5·2%
		S	6%	E	—	C2	—
	B. Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously		6·5%	M	1·4%	C1	5·2%
				E	—	C2	—
	C. Other...		7·2%	M	2%	C1	5·2%
				E	—	C2	—

1	2	3		4		5	
98.08	**Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes**		8·4%	M E	2% —	C1 C2	6·4% —
98.09	**Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing**		6·8%	M E	2% —	C1 C2	4·8% —
98.10	**Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:**						
	A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm:						
	I. Of portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise:						
	a) Incomplete lighters:						
	1. Constructed solely for the purpose of igniting gas for domestic use (including stems of electrical lighters and rigid or spring frames of flint lighters)	F S	£0·0100 each plus 6% £0·0250 each	M E	£0·0100 each —	C1 C2	£0·0100 each plus 6% £0·0250 each
	2. Other (including bodies)	F S	£0·0100 each plus 6% £0·0250 each	M E	£0·0100 each —	C1 C2	£0·0100 each plus 6% £0·0250 each
	b) Other		8%	M E	2% —	C1 C2	6% —
	II. Of other lighters		8%	M E	2% —	C1 C2	6% —
	B. Other:						
	I. Portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise, and parts thereof:						
	a) Portable lighters constructed solely for the purpose of igniting gas for domestic use, whether complete or incomplete (including stems of electrical lighters and rigid or spring frames of flint lighters)	F S	£0·0100 each plus 8·8% £0·0250 each	M E	£0·0100 each —	C1 C2	£0·0100 each plus 8·8% £0·0250 each
	b) Other portable lighters, complete or incomplete (including bodies)	F S	£0·0100 each plus 8·8% £0·0250 each	M E	£0·0100 each —	C1 C2	£0·0100 each plus 8·8% £0·0250 each
	c) Other parts	F S	11% 10%	M E	2% —	C1 C2	8·8% —
	II. Other lighters and parts thereof	F S	11% 10%	M E	2% —	C1 C2	8·8% —

1	2	3		4		5	
98.11	**Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:**						
	A. Roughly shaped blocks of wood or root, for the manufacture of pipes:						
	I. Briar root blocks, roughly shaped by sawing but not further manufactured; briar pipe bowls, with undrilled stem	F S	2·4% —		—	C1 C2	2·4% —
	II. Other		4%	M E	1·6% —	C1 C2	2·4% —
	B. Other:						
	I. Briar pipe bowls, with stem either undrilled or drilled to a bore of 4 mm or less	F S	8% —		—	C1 C2	8% —
	II. Other	F S	9·6% 8%	M E	1·6% —	C1 C2	8% —
98.12	**Combs, hair-slides and the like**		9%	M E	2% —	C1 C2	7·2% —
98.13	**Corset busks and similar supports for articles of apparel or clothing accessories**		7·6%	M E	2% —	C1 C2	5·6% —
98.14	**Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:**						
	A. Of glass, or containing precious metal (not including base metal rolled, coated or plated with precious metal)		11%	M E	3% —	C1 C2	8% —
	B. Other...		10%	M E	2% —	C1 C2	8% —
98.15	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners:**						
	A. Vacuum flasks and other vacuum vessels, complete with cases, having a capacity not exceeding 0·75 l	F S	17% 15%	M E	3% —	C1 C2	13·6% —
	B. Other...		13·4%	M E	3% —	C1 C2	10·4% —
98.16	**Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing**		7%	M E	1·6% —	C1 C2	5·6% —

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Chapter 99

Works of Art, Collectors' Pieces, and Antiques

Notes

1. This Chapter does not cover:
   (*a*) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
   (*b*) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
   (*c*) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (*a*) Subject to Notes 1. to 3. above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule.
   (*b*) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Heading No.	Description	Rate of Import Duty (if any)		
		Full (F) Standstill (S)	Community (M) EFTA (E)	Commonwealth (C1) Commonwealth Standstill (C2)
1	2	3	4	5
99.01	**Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles)**	—	—	—
99.02	**Original engravings, prints and lithographs ... ...**	—	—	—
99.03	**Original sculptures and statuary, in any material ... ...**	—	—	—
99.04	**Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined**	—	—	—
99.05	**Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest**	—	—	—
99.06	**Antiques of an age exceeding one hundred years ... ...**	—	—	—

SCHEDULE 1—*continued*

LIST OF SECTION AND CHAPTER TITLES

Section I

Live Animals; Animal Products

Chapter

1 Live animals.
2 Meat and edible meat offals.
3 Fish, crustaceans and molluscs.
4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
5 Products of animal origin, not elsewhere specified or included.

Section II

Vegetable Products

6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamenta foliage.
7 Edible vegetables and certain roots and tubers.
8 Edible fruit and nuts; peel of melons or citrus fruit.
9 Coffee, tea, maté and spices.
10 Cereals.
11 Products of the milling industry; malt and starches; gluten; inulin.
12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder.
13 Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts.
14 Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included.

Section III

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes

15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes.

Section IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

16 Preparations of meat, of fish, of crustaceans or molluscs.
17 Sugars and sugar confectionery.
18 Cocoa and cocoa preparations.
19 Preparations of cereals, flour or starch; pastrycooks' products.
20 Preparations of vegetables, fruit or other parts of plants.
21 Miscellaneous edible preparations.
22 Beverages, spirits and vinegar.
23 Residues and waste from the food industries; prepared animal fodder.
24 Tobacco.

Section V

Mineral Products

25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
26 Metallic ores, slag and ash.
27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

Section VI

Products of the Chemical and Allied Industries

Chapter

28 Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes.
29 Organic chemicals.
30 Pharmaceutical products.
31 Fertilisers.
32 Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks.
33 Essential oils and resinoids; perfumery, cosmetics and toilet preparations.
34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes".
35 Albuminoidal substances; glues.
36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37 Photographic and cinematographic goods.
38 Miscellaneous chemical products.

Section VII

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers, and Articles thereof; Rubber, Synthetic Rubber, Factice, and Articles thereof

39 Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.
40 Rubber, synthetic rubber, factice, and articles thereof.

Section VIII

Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Gut (other than Silk-Worm Gut)

41 Raw hides and skins (other than furskins) and leather.
42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
43 Furskins and artificial fur; manufactures thereof.

Section IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of other Plaiting Materials; Basketware and Wickerwork

44 Wood and articles of wood; wood charcoal.
45 Cork and articles of cork.
46 Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork.

Section X

Paper-Making Material; Paper and Paperboard and Articles thereof

47 Paper-making material.
48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
49 Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans.

Section XI

Textiles and Textile Articles

Chapter

50 Silk and waste silk.
51 Man-made fibres (continuous).
52 Metallised textiles.
53 Wool and other animal hair.
54 Flax and ramie.
55 Cotton.
56 Man-made fibres (discontinuous).
57 Other vegetable textile materials; paper yarn and woven fabrics of paper yarn.
58 Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery.
59 Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use.
60 Knitted and crocheted goods.
61 Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.
62 Other made up textile articles.
63 Old clothing and other textile articles; rags.

Section XII

Footwear, Headgear, Umbrellas, Sunshades, Whips, Riding-crops and Parts thereof; Prepared Feathers and Articles made therewith; Artificial Flowers; Articles of Human Hair; Fans

64 Footwear, gaiters and the like; parts of such articles.
65 Headgear and parts thereof.
66 Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof.
67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans.

Section XIII

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials; Ceramic Products; Glass and Glassware

68 Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials
69 Ceramic products.
70 Glass and glassware.

Section XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery; Coin

71 Pearls, precious and semi-precious stones, precious metals, rolled precious metals and articles thereof; imitation jewellery.
72 Coin.

Section XV

Base Metals and Articles of Base Metal

73 Iron and steel and articles thereof.
74 Copper and articles thereof.
75 Nickel and articles thereof.
76 Aluminium and articles thereof.
77 Magnesium and beryllium and articles thereof.
78 Lead and articles thereof.
79 Zinc and articles thereof.
80 Tin and articles thereof.
81 Other base metals employed in metallurgy and articles thereof.
82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof.
83 Miscellaneous articles of base metal.

Section XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof

Chapter

84 Boilers, machinery and mechanical appliances; parts thereof.
85 Electrical machinery and equipment; parts thereof.

Section XVII

Vehicles, Aircraft, and Parts thereof; Vessels and certain associated Transport Equipment

86 Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered).
87 Vehicles, other than railway or tramway rolling-stock, and parts thereof.
88 Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers.
89 Ships, boats and floating structures.

Section XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments; Sound Recorders and Reproducers; Television Image and Sound Recorders and Reproducers, Magnetic; Parts thereof

90 Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof.
91 Clocks and watches and parts thereof.
92 Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles.

Section XIX

Arms and Ammunition; Parts thereof

93 Arms and ammunition; parts thereof.

Section XX

Miscellaneous Manufactured Articles

94 Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.
95 Articles and manufactures of carving or moulding material.
96 Brooms, brushes, feather dusters, powder-puffs and sieves.
97 Toys, games and sports requisites; parts thereof.
98 Miscellaneous manufactured articles.

Section XXI

Works of Art, Collectors' Pieces, and Antiques

99 Works of art, collectors' pieces, and antiques.

SCHEDULE 2

RATES OF IMPORT DUTY ON GOODS TEMPORARILY EXEMPT OR RELIEVED FROM DUTY ON 1 JANUARY 1972

Article 3(2)

Part I

1. In this part of this Schedule a rate of duty in column 3 applies to goods of the description in column 2 opposite that rate which—
   (*a*) are of Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or
   (*b*) qualify for Commonwealth preference but are not goods of the area formed by the countries named in Schedule 4 to this Order or of the Republic of Ireland or of the Channel Islands or
   (*c*) but for the provisions of Article 3(2) of the Order and of this Schedule, would be subject to the full rate of duty.

2. No duty is chargeable by virtue of this part of this Schedule on any goods other than those referred to in paragraph 1(*a*), (*b*) and (*c*) above.

Heading No.	Description	Rate of Import Duty (if any)
		Full (F) EFTA (E) Commonwealth (C1)
1	2	3
05.15 A.I.	Blue whiting (Gadus Poutassou) ... Norway Pout (Trisopterus (Gadus) Esmarkii) Sand eels (ammodytes)	4%
07.01 T.	Tarragon, fresh or chilled	12·8%

SCHEDULE 2

Part II

1. In this part of this Schedule—

   (*a*) a rate of duty in column 3 prefixed by "F" applies to goods of the description shown in column 2 opposite that rate which but for the provisions of Article 3(2) of the Order and this Schedule, would be subject to the full rate of duty;

   (*b*) a rate of duty in column 3 prefixed by "C1" applies to goods of the description shown in column 2 opposite that rate which qualify for Commonwealth preference but are not goods of the area formed by the countries named in Schedule 4 to the Order or of the Republic of Ireland or of the Channel Islands.

2. This Part of this Schedule does not apply to goods of Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or goods which are to be regarded as originating under the Agreements referred to in Article 6 of the Order (to which the relevant rates specified in Schedule 1 or 3 to the Order apply).

3. No duty is chargeable by virtue of this part of this Schedule on any goods other than those referred to in paragraph 1(*a*) and (*b*) above.

Heading No.		Description	Rate of Import Duty	
			Full Commonwealth	(F) (C1)
1		2	3	
29.06	A.IV.	4-*sec*Butylphenol ... 2-*tert*Butylphenol ... 2,6-Di*tert*butylphenol	F C1	13·6% 10·8%
29.06	B.V.	1,1-Di-(3-*tert*butyl-4-hydroxy-6-methylphenyl)-*n*-butane	F C1	12% 9·6%
29.10	B.	Dimethoxymethane	F C1	14·4% 11·5%
29.23	C.	2-Amino-5-chlorobenzophenone	F C1	12·8% 10·2%
29.27		Phenylacetronitrile	F C1	15·2% 12·1%
81.02	A.II.	Molybdenum alloy slabs containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a thickness of not less than 12 millimetres nor more than 51 millimetres, and of such dimensions that the top surface area of the slab does not exceed 915 square millimetres	F C1	5% 4%

SCHEDULE 2—Part II—*continued*

1	2	3	
81.02 B	Molybdenum alloy sheet containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a thickness of not less than 1 millimetre nor more than 5 millimetres, and of such dimensions that the top surface area of the sheet does not exceed 3,600 square millimetres	F C1	8% 6·4%
	Cylindrical molybdenum alloy bars containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a diameter of not less than 5 millimetres nor more than 357 millimetres, and of a length of not more than 508 millimetres	F C1	8% 6·4%
81.02 C.	Cylindrical molybdenum alloy bars containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a diameter of not less than 5 millimetres nor more than 357 millimetres, and of a length of not more than 508 millimetres	F C1	10% 8%
	Cylindrical molybdenum alloy tubes containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of an external diameter of not less than 12 millimetres nor more than 64 millimetres, of a wall thickness of not more than 13 millimetres, and of a length of not more than 381 millimetres		

SCHEDULE 2

Part III

1. In this part of this Schedule a rate of duty in column 3 applies to goods of the description in column 2 shown opposite that rate which—

   (*a*) qualify for Commonwealth preference but are not goods of the area formed by the countries named in Schedule 4 to this Order or of the Republic of Ireland or of the Channel Islands or

   (*b*) but for the provisions of Article 3(2) of the Order and of this Schedule, would be subject to the full rate of duty.

2. This Part of this Schedule does not apply to goods of Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or goods which are to be regarded as originating under the Agreements referred to in Article 6 of the Order (to which the relevant rates specified in Schedule 1 or 3 to the Order apply).

3. No duty is chargeable by virtue of this part of this Schedule on any goods other than those referred to in paragraph 1(*a*) and (*b*) above.

Heading No.		Description	Rate of Import Duty (if any)
			Full (F) Commonwealth (C1)
1		2	3
05.15	A.II.	Blue whiting (Gadus Poutassou) ... ... Norway Pout (Trisopterus (Gadus) esmarkii) ... Sand eels (ammodytes)	—
15.04	B.	Sperm oil, unrefined	—
15.04	C.	Herring oil ... ... Other oils	—
15.10	D.	Fatty alcohols, normal, containing fourteen or more carbon atoms in the molecule and having an iodine value not less than 40	6·4%
25.11	A.	Natural barium sulphate, not ground or powdered	—
27.07	C.	Pyridine bases, having a basicity equivalent to not less than 7·0 millilitres and not more than 12·5 millilitres of 1·0 N sulphuric acid solution when estimated by method No. RB. 1–67 of "Standard Methods for Testing Tar and its Products" published by the Standardisation of Tar Products Test Committee Pyridine bases, of which, after drying, not less than 70 per cent. by volume distils between 140° and 250° centigrade at normal pressure	2·4%
28.14	A.II.	Boron trichloride ... ... Silicon tetrachloride ... ... Thionyl chloride	7·6%
28.14	B.	Boron tribromide ... ... Phosphorus pentabromide ... ... Phosphorus pentafluoride ... ... Sulphur tetrafluoride	7%
28.15	C.	Carbonyl sulphide...	3·8%

SCHEDULE 2—Part III—*continued*

1		2	3
28.17	**B.**	Potassium hydroxide, pharmaceutical quality	9·4%
28.17	**C.**	Sodium peroxide	6·4%
28.18	**B.**	Barium oxide	7%
28.20	**A.**	Aluminium oxide, not being artificial corundum, being in the form of spheres and containing by weight not more than 0·06 per cent. of acid soluble sulphates expressed as SO_3 and not more than 0·005 per cent. of sodium expressed as Na, and all of which passes a sieve having a nominal width of aperture of 4·76 millimetres and not less than 99 per cent. by weight of which is retained by a sieve having a nominal width of aperture of 1·00 millimetre	2·7%
28.23		γ–Ferric oxide	5·1%
28.27		Lead monoxide which, when examined by X-ray diffraction is free of the tetragonal form, and which has a specific surface, when determined by air permeability, of not less than 600 square metres per kilogramme	9·7%
28.28	**A.**	Hydroxylammonium sulphate	7·6%
28.28	**D.**	Beryllium oxide	6·4%
28.29	**A.I.**	Sodium fluoride, which does not contain impurities equivalent to more than 5×10^{-9} grammes of U_3O_8 per gramme, and of which 1 gramme must not contain impurities capable of depressing the estimation of U_3O_8 by more than 1×10^{-8} grammes, when determined fluorimetrically	8·9%
28.29	**A.II.**	Tungsten hexafluoride	6·4%
28.29	**B.I.**	Potassium fluorosilicate ... ... Sodium fluorosilicate	9·6%
28.30	**A.I.**	Aluminium chloride, anhydrous, containing by weight (*a*) not more than 0·0005 per cent. of lead compounds calculated as Pb, (*b*) not more than 0·0010 per cent. of magnesium compounds calculated as Mg, and (*c*) not more than 0·0020 per cent. of zinc compounds calculated as Zn	8·9%
28.32	**B.I.**	Ammonium perchlorate	4·4%
28.38	**A.III.**	Aqueous barium sulphate paste containing not less than 70 per cent. and not more than 80 per cent. by weight of barium sulphate and containing in the dried material not more than four parts per million by weight of iron compounds calculated as Fe and not more than forty parts per hundred million by weight of ethanol soluble sulphur	8·9%
28.38	**A.IV.**	Magnesium sulphate, anhydrous, containing not less than 0·05 per cent. by weight and not more than 1·0 per cent. by weight of potassium compounds calculated as K	7·6%

SCHEDULE 2—Part III—*continued*

1		2	3
28.38	A.VII.	Mercuric sulphate	5·1%
28.38	A.VIII.	Thallous sulphate	6·4%
28.38	C.	Potassium hydrogen per*mono*sulphate	8·3%
28.39	A.	Potassium nitrite	6·4%
28.39	B.III.	Barium nitrate containing not more than 0·006 per cent. by weight of heavy metals calculated as Pb Beryllium nitrate	7%
28.40	B.II.	Potassium dihydrogen orthophosphate in the form of single crystals *tetra*Potassium pyrophosphate	8·9%
28.42	A.IV.	Magnesium carbonate, light, in rectangular blocks of a weight not less than 25 grammes and not more than 125 grammes and of a cubic capacity not less than 115 cubic centimetres	3·8%
28.42	A.VI.	Lithium carbonate	8·1%
28.42	A.VII.	Manganous carbonate ... ... Nickel carbonate, basic Potassium hydrogen carbonate	7%
28.43	A.III.	Mercuric cyanide	7%
28.43	B.	Potassium ferricyanide ... ... Sodium nitroprusside	9·6%
28.44	B.	Potassium cyanate	6·4%
28.44	C.	Ammonium thiocyanate ... ... Sodium thiocyanate	9·6%
28.46	A.II.	Sodium metaborate tetrahydrate, $Na_2B_2O_4$, $4H_2O$	6·4%
28.47	A.	Bismuth aluminate containing not less than 52 per cent. by weight and not more than 55 per cent. by weight of bismuth calculated as Bi or the dry anhydrous salt	9·6%
28.47	F.	Sodium tungstate containing not more than 0·0003 per cent. by weight of arsenic compounds calculated as As and not more than 0·005 per cent. by weight of molybdenum compounds calculated as Mo	8·3%
28.48	B.I.	Ferric sodium pyrophosphate	8·9%
28.48	B.II.	Dihydroxyaluminium sodium carbonate ...	7%
28.49	C.I.	Silver protein, mild, which satisfies the requirements of the British Pharmaceutical Codex Silver protein, which satisfies the requirements of the British Pharmaceutical Codex	7·6%

SCHEDULE 2—Part III—*continued*

1		2	3
28.52	B.	Mixed rare earth compounds containing not less than 3·5 per cent. by weight and not more than 9·0 per cent. by weight of combined fluorine estimated as F, and not less than 0·5 per cent. by weight and not more than 4·0 per cent. by weight of barium compounds estimated as $BaSO_4$; and of which not less than 10 per cent. by weight is retained by a sieve having a nominal width of aperture of 45 micrometres	3·2%
28.57	A.	Aluminium sodium hydride ... ... Lithium borohydride ... ... Silane	5·1%
28.58	B.	Trichlorosilane containing not more than 0·002 parts per million by weight of boron compounds calculated as B	7·6%
29.01	A.II.	Allene ... ... *iso*Butane ... ... *n*–But–1–ene ... ... *cis*But–2–ene ... ... *trans*But–2–ene ... ... But–2–ene, mixed isomers ... ... But–1–yne ... ... 2,2–Dimethylpropane ... ... *n*–Eicosane ... ... 2–Methylpentane ... ... *n*–Nonane ... ... Propyne ... ... *n*–Undecane	—
29.01	B.I.	Azulene	10·2%
29.01	B.II.b)	Bicyclo [2,2,1]hepta–2,5–diene ... ... *trans–trans–trans*–Cyclododeca–1,5,9–triene ... 5–Ethylidenebicyclo[2,2,1]hept–2–ene	—
29.01	D.IV.	Anthracene...	—
29.01	D.V.	*p*–Terphenyl	9·6%
29.01	D.VI.	Acenaphthylene ... ... 1,2–Benzanthracene ... ... Chrysene ... ... 9,10–Dihydroanthracene ... ... Fluoranthene ... ... Fluorene ... ... Perylene ... ... Pyrene ... ... *trans*Stilbene 1,2,3,4–Tetrahydro–1,1,2,4,4,7–hexamethylnaphthalene 1,2,4,5–Tetramethylbenzene	8·3%
29.02	A.I.	Carbon tetrafluoride ... ... 1,1–Difluoroethane ... ... Hexafluoropropene ... ... Vinyl fluoride	11·5%

SCHEDULE 2—Part III—*continued*

1		2	3
29.02	A.II.a)2.	1–Chloro–*n*–butane ... ... 1–Chloro–*n*–octane of a purity not less than 99·5 per cent., containing not more than 0·2 per cent. by weight of other chloro–octanes and not more than 0·05 per cent. by weight of other alkyl chlorides Pentachloroethane ... ... 1,1,1,2–Tetrachloroethane ... ... 1,1,2,2–Tetrachloroethane ... ... 1,1,2–Trichloroethane of which not less than 92 per cent. by volume distils between 110° and 115° centigrade at normal pressure	10·2%
29.02	A.II.b)	Allyl chloride ... ... 2–Chlorobuta–1,3–diene ... ... 1–Chloro–*n*–but–1–ene ... ... 3–Chloro–*n*–but–1–ene ... ... 1–Chloro–*n*–but–2–ene ... ... 1–Chloroprop–1–ene ... ... 3–Chloropropyne ... ... 2,3–Dichlorobuta–1,3–diene ... ... 1,3–Dichloro–*n*–but–2–ene ... ... 1,4–Dichlorobut–2–ene ... ... 1,2–Dichloroethylene ... ... 2,3–Dichloroprop–1–ene ... ... Methallyl chloride	12·1%
29.02	A.III.	1,4–Dibromobut–2–ene ... ... 2,3–Dibromobut–2–ene ... ... 1,2–Dibromoethane ... ... Dibromomethane ... ... Vinyl bromide	14·7%
29.02	A.V.	1–Bromo–3–chloro–2–methylpropane ... ... Bromotrifluoromethane ... ... Dibromodifluoromethane ... ... Tribromofluoromethane ... ... Trifluoroiodomethane	10·8%
29.02	B.	Aldrin ... ... Chlordane ... ... Decachlorobicyclopenta–2,4–dienyl ... ... Dodecachloropentacyclo [5, 2, 1, $0^{2,6}$, $0^{3,9}$, $0^{5,8}$] decane1, 6,7,8,9,14,15,16,17,17,18,18–Dodeca-chloropentacyclo–[12,2,1,$1^{6,9}$,$0^{2,13}$,$0^{5,10}$]octa-deca–7,15–diene Heptachlor ... ... 1,2,5,6,9,10–Hexabromocyclododecane ... 1,2,3,4,5,6–Hexachlorocyclohexane, mixed isomers, of which either (*a*) the α–isomer content is not more than 50 per cent. by weight, or (*b*) the γ–isomer content is not less than 35 per cent. by weight provided that, in a case where the γ–isomer content is not less than 35 per cent. and not more than 40 per cent. by weight, not less than 90 per cent. by weight of the material passes a sieve having a nominal width of aperture of 53 micrometres α–1,2,3,4,5,6–Hexachlorocyclohexane ... ... γ–1,2,3,4,5,6–Hexachlorocyclohexane ... ... Hexachlorocyclopentadiene ... ... Octafluorocyclobutane	10·8%

SCHEDULE 2—Part III—*continued*

1		2	3
29.02	**C.**	3–Chlorobenzotrifluoride ... ... 4–Chlorobenzotrifluoride ... ... 1–Chloronaphthalene ... ... 2–Chlorotoluene ... ... 1,3–Dichlorobenzene ... ... 1,1–Dichloro–2,2–di–(4–chlorophenyl)ethane ... α,4–Dichlorodiphenylmethane ... ... 2,6–Dichlorotoluene ... ... Diphenylchloromethane ... ... Fluorobenzene ... ... 1,2,3,4–Tetrachlorobenzene ... ... 1,2,4,5–Tetrachlorobenzene ... ... 1,2,3–Trichlorobenzene ... ... 1,2,4–Trichlorobenzene ... ... Trichlorobenzene, mixed isomers	11·5%
29.03	**A.**	Methanesulphonic acid ... ... Methanesulphonyl chloride ... ... *di*Sodium benzene–1,3–disulphonate ... ... Sodium ethylenesulphonate ... ... *di*Sodium naphthalene–2,7–disulphonate ... *tri*Sodium naphthalenetrisulphonate, mixed isomers, which contains not more than 0·005 per cent. by weight of iron compounds calculated as Fe, and of which an aqueous solution containing 50 grammes per litre has a pH not greater than 7 Sodium styrenesulphonate, mixed isomers ...	10·2%
29.03	**B.II.**	1–*tert*Butyl–3,4,5–trimethyl–2,6–dinitrobenzene Nitroethane ... ... Nitromethane ... ... 1–Nitronaphthalene ... ... 1–Nitropropane ... ... 2–Nitropropane ... ... 4–Nitro–*m*–xylene ... ... 1,1,3,3,5–Pentamethyl–4,6–dinitroindane ...	10·2%
29.03	**C.I.**	Sodium 4–chlorobenzenesulphonate ... ... Sodium 3–chloro–*n*–but–2–ene–1–sulphonate ...	8·9%
29.03	**C.II.**	Chloropicrin	10·2%
29.04	**A.III.a)**	2-Methylpropan–2–ol containing not more than 0·007 per cent. by weight of unsaturated compounds calculated as butene 2-Methylpropan–2–ol containing not less than 10 per cent. by weight and not more than 13 per cent. by weight of water	5·1%
29.04	**A.III.b)**	*n*–Butan–2–ol	8·9%
29.04	**A.IV**	Amyl alcohol, containing not less than 58 per cent. by weight of *n*–pentan–1–ol and not more than 1 per cent. by weight of aldehydes or ketones calculated as $C_5H_{10}O$ 2,2–Dimethylpropanol ... ... 3–Methylbutan–1–ol, of a purity not less than 90 per cent. 2–Methylbutan–2–ol *n*–Pentan–1–ol	12·8%

SCHEDULE 2—Part III—*continued*

1		2	3
29.04	**A.V.**	2-Chloroethanol	12·6%
		3-Chloropropan-1-ol	
		2,6-Dimethylheptan-4-ol	
		3,6-Dimethyloctan-3-ol	
		3,7-Dimethyloctan-3-ol	
		Dimethyloctanol, mixed 2,6,2- and 3,7,3-isomers	
		n-Heptan-1-ol	
		Hexadecyl alcohol, mixed isomers, which freezes at a temperature not higher than −40° centigrade	
		2*H*-Hexafluoropropan-2-ol	
		n-Hexan-1-ol	
		1*H*,1*H*,5*H*-Octafluoropentan-1-ol	
		2-*n*-Octyl-*n*-dodecan-1-ol	
		1*H*,1*H*,3*H*-Tetrafluoropropan-1-ol	
		n-Undecan-1-ol	
29.04	**B.I.**	Allyl alcohol	8·9%
29.04	**B.II.**	*n*-But-2-en-1-ol	9·6%
		But-3-yn-2-ol	
		(±)-3,7-Dimethylnona-1,6-dien-3-ol ...	
		Dimethyloctadienol, mixed 2,6,3,5,2- and 3,7,4,6,3-isomers	
		(−)-3,7-Dimethyloct-6-en-1-ol	
		3,7-Dimethyloct-6-en-1-yn-3-ol	
		Ethchlorvynol	
		Farnesol	
		n-Hex-3-en-1-ol	
		3-Methylpentyn-3-ol	
		Nerolidol	
		Phytol	
		*iso*Phytol	
		Prop-2-yn-1-ol	
		3,7,9-Trimethyldeca-1,6-dien-3-ol	
		Undec-10-en-1-ol	
29.04	**C.I.**	*n*-Butane-1,3-diol...	13·1%
		Butane-1,4-diol	
		n-Butane-2,3-diol...	
		Butane-1,2,4-triol	
		But-2-ene-1,4-diol	
		But-2-yne-1,4-diol	
		Decane-1,10-diol	
		2,5-Dimethylhexane-2,5-diol	
		3,6-Dimethyloct-4-yne-3,6-diol	
		2,2-Dimethylpropanediol	
		2-Ethylhexane-1,3-diol	
		2-Ethyl-2-hydroxymethylpropanediol	
		Hexane-1,6-diol	
		Hexane-1,2,6-triol	
		Hexanetriol, mixed isomers	
		2-Hydroxymethyl-2-methylpropanediol ...	
		Pinacol	
		Propane-1,3-diol	
		3,7,11,15-Tetramethylhexadecane-1,2,3-triol ...	
		2,2,4-Trimethylhexane-1,6-diol	

SCHEDULE 2—Part III—*continued*

1		2	3
29.04	C.IV.	D–Arabitol ... ... Ribitol ... ... Xylitol	8·9%
29.04	C.V.	2,2–Di(bromomethyl)propanediol ... ... 2–Hydroxymethyl–2–nitropropanediol ... Succinaldehyde di(sodium bisulphite)	11·5%
29.05	A.III.	Dihydrotachysterol ... ... *meso*Inositol	8·9%
29.05	A.IV.	Borneol ... ... *iso*Borneol ... ... 2,2–Di–(4–hydroxycyclohexyl)propane ..... 1,4–Di(hydroxymethyl)cyclohexane ... ... Fenchyl alcohol ... ... *p*–Menth–1–en–4–ol ... ... Nopol ... ... α–Terpineol, having a freezing point not less than 20° centigrade	10·2%
29.05	B.II.	2–Methyl–4–phenylbutan–2–ol ... ... 3–Methyl–1–phenylpentan–3–ol ... ... Phenylethane–1,2–diol ... ... 1–Phenylethanol ... ... 1–Phenylprop–2–yn–1–ol ... ... 2,2,2–Trichlorodi–(4–chlorophenyl)ethanol ...	10·8%
29.06	A.III.	1–Naphthol	11·5%
29.06	A.IV.	2–*tert*Butyl–4–ethylphenol ... ... 3,5–Di*tert*butyl–4–hydroxybiphenyl ... ... 2,4–Di*tert*pentylphenol ... ... 4–Hydroxybiphenyl ... ... 3–*n*–Pentadecylphenol ... ... 4–*tert*Pentylphenol ... ... Sodium biphenyl–2–yloxide ... ... Thymol	10·8%
29.06	B.III.	1,3–Dihydroxynaphthalene ... ... 1,5–Dihydroxynaphthalene 2,3–Dihydroxynaphthalene	10·8%
29.06	B.V.	Di–(3,5–di*tert*butyl–4–hydroxyphenyl)methane 3,4–Dihydroxybiphenyl ... ... 2,5–Di*tert*pentylquinol ... ... 2–Methylquinol ... ... Stilboestrol ... ... 2,4,2′,4′–Tetrahydroxybiphenyl ... ... 1,1,3–Tri–(5–*tert*butyl–4–hydroxy–2–methylphenyl)–*n*–butane–toluene complex 2,4,6–Tri–(3,5–di*tert*butyl–4–hydroxybenzyl) mesitylene 2,3,5–Trimethylquinol	9·6%
29.06	C.	3,5–Di*tert*butyl–4–hydroxybenzyl alcohol ... 3,4–Di–(4–hydroxyphenyl)–*n*–hexane–3,4–diol Salicyl alcohol	11·5%
29.07	A.	3–Chloro–4–hydroxybiphenyl ... ... 3–Chlorophenol ... ... 2,3–Dichlorophenol ... ... 2,2–Di–(3,5–dichloro–4–hydroxyphenyl)propane	9·6%

SCHEDULE 2—Part III—*continued*

1		2	3
29.07	**B.**	6,7–Dihydroxynaphthalene–2–sulphonic acid ... 3–Hydroxynaphthalene–2,7–disulphonic acid ... 4–Hydroxynaphthalene–1–sulphonic acid ... 5–Hydroxynaphthalene–1–sulphonic acid ... *di*Sodium 1,8–dihydroxynaphthalene–3,6–disulphonate Sodium 6,7–dihydroxynaphthalene–2–sulphonate Sodium 4–hydroxynaphthalene–1–sulphonate ...	11·5%
29.07	**C.III.**	4,6–Dinitro–*o*–cresol (–OH at 1), ammonium salt 2–Nitro–*p*–cresol (–OH at 1)	11·5%
29.08	**A.I.a)**	Di–(2–chloroethyl) ether	14%
29.08	**A.I.b)**	*iso*Butyl vinyl ether ... ... Chloromethyl methyl ether ... ... Di–*n*–butyldigol ... ... Diethyldigol ... ... 1,2–Dimethoxyethane ... ... Dimethyl ether ... ... Dimethyltetragol ... ... Dimethyltrigol ... ... 1,4–Dioxan... ... ... Ethyl vinyl ether ... ... Methoxyflurane ... ... Methyl vinyl ether	10·8%
29.08	**A.III.a)**	4–*tert*Butyl–3–methoxy–1–methyl–2,6–dinitrobenzene (musk ambrette)	8·3%
29.08	**A.III.c)**	4–Allylanisole ... ... Anethole ... ... Benzyl cyclohex–3–enylidenemethyl ether ... 2,4–Dichlorophenyl 4–nitrophenyl ether ... Di(phenoxyphenoxy)benzene, mixed isomers ... 2–Ethoxynaphthalene 2–Methoxynaphthalene	10·2%
29.08	**B.I.**	Batyl alcohol ... ... Dipentaerythritol ... ... *n*–Hexyldigol ... ... 3–Methoxy–*n*–butan–1–ol ... ... 1,2,3–Tri–(2–hydroxy–*n*–propoxy)propane ... Tri–α–propylene glycol *mono*methyl ether ...	12·8%
29.08	**B.II.**	2,2–Di–[4–(2–hydroxyethoxy)phenyl]propane	8·9%
29.08	**C.I.**	Guaiacol having a melting point of not less than 27° centigrade Potassium guaiacolsulphonate	12·1%
29.08	**C.II.**	4–Methoxy–1–naphthol ... ... 5–Propenylguaethol (–OH at 1)	9·6%

SCHEDULE 2—Part III—*continued*

1		2	3
29.08	D.	2,5–Di*tert*butylperoxy–2,5–dimethylhexane ... 1,4–Di–(1–*tert*butylperoxy–1–methylethyl)–benzene Di–(αα–dimethylbenzyl) peroxide ... ... Di*iso*propylbenzene hydroperoxide ... ... *p*–Menthanyl hydroperoxide	8·9%
29.09		Allyl glycidyl ether ... ... 1–Chloro–2,3–epoxypropane ... ... Dieldrin ... ... 1,4–Di–(2,3–epoxypropoxy)butane ... ... Endrin ... ... 1,2–Epoxy–*n*–butane ... ... Epoxybutane,mixed 1,2– and 2,3– isomers ... 1,11–Epoxy–5,5,7,8–tetramethyltricyclo [5,4,0,$0^{4,6}$]undecane 3,4–Epoxytricyclo[5,2,1,$0^{2,6}$]decanol ... ... Glycidol ... ... Styrene oxide	12·6%
29.10	B.	α–Anhydroglucochloral ... ... 1–Chloro–2,2–diethoxyethane ... ... 1,1–Diethoxy–3,7–dimethylocta–2,6–diene ... 1,1–Dimethoxy–3,7–dimethylocta–2,6–diene ... 1,1–Dimethoxy–*n*–octane ... ... 2,2–Dimethoxypropane ... ... 1,3–Dioxan... ... ... 2–Ethyl–2–methyl–1,3–dioxolan ... ... 17α–Ethynyl–3,3–dimethoxyoestr–5(10)–en–17β–ol Hexahydro–2,3,6,7–tetrahydroxy–1,4,5,8–tetraoxanaphthalene 1,2–*O*–*iso*Propylidene–D–glucofuranose ... 1,1,3,3–Tetraethoxypropane ... ... 4,4a,5,9b–Tetrahydroindeno [1,2–*d*]–1,3–dioxin 4,4a,9,9a–Tetrahydroindeno[2,1–*d*]–1,3–dioxin 1,1,3,3–Tetramethoxypropane	11·5%
29.11	A.III.	Butanal (butyraldehyde)	12·1%
29.11	A.IV.	Acrylaldehyde ... ... *iso*Butyraldehyde ... ... Crotonaldehyde containing not more than 4 per cent. by weight of water 2,6–Dimethylhept–5–enal... ... ... 2–Ethylhexanal ... ... Glyoxal ... ... *n*–Hex–2–enal ... ... *n*–Octanal ... ... 3,5,5–Trimethylhexanal ... ... 2,6,10–Trimethylundec–10–enal ... ... *n*–Valeraldehyde ... ... *iso*Valeraldehyde	10·2%
29.11	B.	*iso*Cyclocitral ... ... 4–(4–Hydroxy–4–methyl–pentyl)cyclohex–3–enecarbaldehyde 4–(Tricyclo[5,2,1,$0^{2,6}$]dec–8–ylidene)–butyraldehyde	8·9%

SCHEDULE 2—Part III—*continued*

1		2	3
29.11	C.II.	3-(4-*tert*Butylphenyl)-2-methylpropionaldehyde Terephthalaldehyde	10·2%
29.11	D.	DL-Glyceraldehyde	10·2%
29.11	E.II.	2,4-Dihydroxybenzaldehyde ... ... 3,4-Dihydroxybenzaldehyde ... ... 2,3-Dimethoxybenzaldehyde 4-Hydroxybenzaldehyde	9·6%
29.11	F.I.	Trioxan	11·5%
29.12		Chloroacetaldehyde ... ... 2-Chlorobenzaldehyde ... ... 4-Chlorobenzaldehyde ... ... 2,6-Dichlorobenzaldehyde ... ... 2-Nitrobenzaldehyde ... ... 4-Nitrobenzaldehyde ... ... 5-Nitrosalicylaldehyde ... ... *di*Sodium 4-formylbenzene-1,3-disulphonate Sodium 2-formylbenzenesulphonate	10·2%
29.13	A.I.	2,6-Dimethylheptan-4-one ... ... *n*-Heptan-2-one ... ... *n*-Heptan-3-one ... ... Mesityl oxide ... ... 5-Methylheptan-3-one ... ... 5-Methylhexan-2-one ... ... *n*-Octan-3-one ... ... *n*-Pentan-2-one ... ... Pentan-3-one ... ... Pinacolone *n*-Undecan-2-one	8·9%
29.13	A.II.	Acetonylacetone ... ... Butanedione 3*H*,3*H*-Hexafluoroacetylacetone	7·6%
29.13	B.I.a)	(+)-Camphor	7%
29.13	B.I.b)	(+)-Camphor	10·2%
29.13	B.II.	7-Acetyl-2-methyl-5-*iso*propylbicyclo[2,2,2]-oct-2-ene L-Carvone ... ... Cycloheptadec-9-enone ... ... Cyclo-octanone ... ... Cyclopentadecanone ... ... Dicyclohexyl ketone ... ... Fenchone ... ... 2-*n*-Hexylcyclopent-2-enone ... ... (±)-*iso*Menthone ... ... 6-Methyl-α-ionone ... ... 3-Methyl-2-(*n*-pent-2-enyl)cyclopent-2-enone 3-Methyl-2-*n*-pentylcyclopent-2-enone Oestr-5(10)-ene-3,17-dione Oestr-4-en-17-one	9·6%
29.13	C.III.	4-Acetyl-6-*tert*butyl-1,1-dimethylindane ... 7-Acetyl-6-ethyl-1,2,3,4-tetrahydro-1,1,4,4-tetramethylnaphthalene Indanetrione hydrate 4-Methyl-4-phenylpentan-2-one	11·5%

SCHEDULE 2—Part III—*continued*

1		2	3
29.13	D.I.	Acetoin ... ... Acetoin dimer ... ... 1,3–Dihydroxyacetone ... ... 11β,21–Dihydroxypregna–4,17(20)–dien–3–one 3β,17α–Dihydroxy–5β–pregnane–11,20–dione 11β,17α–Dihydroxypregn–4–ene–3,20–dione 3,17–Dioxoandrost–4–en–19–al ... ... 2–Hydroxy–3–methylcyclopent–2–enone 17α–Hydroxypregn–4–ene–3,11,20–trione ... 17β–Hydroxy–4,5–seco–19–norandrostane–3,5–dione	8·9%
29.13	D.II.	Benzoin	11·5%
29.13	E.	α–*n*–Butoxybenzyl phenyl ketone ... ... 2,4–Dihydroxyacetophenone ... ... 2,2′–Dihydroxy–4,4′–dimethoxybenzophenone 2,2′–Dihydroxy–4–methoxybenzophenone ... 3,3–Dimethoxyoestr–5(10)–en–17–one ... ... Dithranol ... ... 4–(1–Ethoxyvinyl)–3,3,5,5–tetramethylcyclohexanone 17,17–Ethylenedioxyandrosta–1,4–dien–3–one 2–Hydroxyacetophenone ... ... 4–Hydroxyacetophenone ... ... 4–Hydroxybenzophenone ... ... 2–Hydroxy–4–*n*–octyloxybenzophenone ... 4–Methoxy–4–methylpentan–2–one ... ... 2,4,2′,4′–Tetrahydroxybenzophenone	11·5%
29.13	F.	1,5–Dihydroxyanthraquinone ... ... 1,8–Dihydroxyanthraquinone ... ... 2–Ethylanthraquinone ... ... Menaphthone 1,4–Napthaquinone	10·8%
29.13	G.I.	Musk ketone	8·9%
29.13	G.II.	Chloranil ... ... 2–Chlorocyclohexanone ... ... 2–[α–(4–Chlorophenyl)phenylacetyl]indane–1,3–dione 9α–Fluoro–11β,17α–dihydroxy–16α–methylpregna–1,4–diene–3,20–dione Phenacyl bromide ... ... Sodium 2,2′–dihydroxy–4,4′–dimethoxybenzophenone–5–sulphonate 1,1,1–Trifluoroacetylacetone, of a purity not less than 99 per cent.	10·2%
29.14	A.I.	Aluminium formate, solid ... ... Methyl formate ... ... 2–(4–*iso*Propenylcyclohex–1–enyl)ethyl formate Sodium formate	12·1%
29.14	A.II.b)4.	Aluminium acetate, basic ... ... Lead tetra-acetate	10·8%
29.14	A.II.c)1.	*n*–Propyl acetate	12·8%
29.14	A.II.c)2.	Methyl acetate of a purity not less than 98 per cent.	12·1%

SCHEDULE 2—Part III—*continued*

1		2	3
29.14	A.II.c)4.	(–)–Bornyl acetate	10·8%
		Decahydro–2–naphthyl acetate	
		Dihydrocarveyl acetate	
		17α,21–Dihydroxy–16α–methylpregna–1,4,9(11)–triene–3,20–dione 21–acetate	
		3α,20–Dihydroxy–5β–pregn–17(20)–en–11–one diacetate	
		1,1–Dimethyl–5–methylenehept–6–enyl acetate	
		1,1–Dimethyl–3–phenylpropyl acetate	
		(±)–1,5–Dimethyl–1–vinylhept–4–enyl acetate	
		Farnesyl acetate	
		Fenchyl acetate	
		3–Methoxy–*n*–butyl acetate	
		Nonyl acetate, mixed isomers, having a specific rotation at 20° centigrade to the D line of sodium of between −9° and −13°	
		Tricyclo[5,2,1,$0^{2,6}$]dec–4–en–8–yl acetate ...	
29.14	A.VI.	Dihydrocarveyl propionate	7%
		17α,21–Dihydroxy–5α–pregnane–3, 11, 20–trione 21–propionate	
		Glycerol tripropionate	
		Vinyl propionate	
29.14	A.VII.	*n*–Butyric acid	9·6%
		*iso*Butyric acid	
		1,1–Dimethyl–2–phenylethyl *n*–butyrate ...	
		2,2,4–Trimethylpentane–1,3–diol 1–*iso*butyrate	
		2,2,4–Trimethypentane–1,3–diol di*iso*butyrate	
		Vinyl *n*–butyrate	
29.14	A.VIII.	*n*–Valeric acid	8·3%
		*iso*Valeric acid	
29.14	A.XI.	Ammonium pentadecafluoro–*n*–octanoate ...	10·2%
		n–Butyl chloroformate	
		*sec*Butyl chloroformate	
		*tert*Butyl 2–ethylperbutyrate	
		Chloroacetyl chloride	
		Cyclohexyl chloroformate	
		Dichloroacetic acid	
		Dichloroacetyl chloride	
		Digol dichloroformate	
		2–Ethylhexyl chloroformate	
		Ethyl trichloroacetate	
		Heptafluoro–*n*–butyric acid	
		n–Heptanoic acid	
		2–Methoxyethyl chloroformate	
		Methyl chloroacetate	
		Methyl chloroformate	
		n–Nonanoic acid	
		n–Octanoic acid	
		Phenyl chloroformate	
		Pivalic acid...	
		Propionic anhydride	
		*iso*Propyl chloroformate	
		Sodium fluoroacetate	
		Sodium trichloroacetate	
		Tetragol di–(2–ethylhexanoate)	
		Triethyl orthoacetate	

SCHEDULE 2—Part III—*continued*

1		2	3
29.14	A.XI. (*contd*)	Triethyl orthopropionate	10·2%
		Trifluoroacetic acid	
		Trigol di-(2-ethylbutyrate)	
		Trimethyl orthoformate	
		Vinyl chloroacetate	
		Vinyl decanoate, mixed isomers	
		Vinyl *n*-dodecanoate	
		Vinyl 2-ethylhexanoate	
29.14	B.I.	Glycidyl methacrylate	10·8%
		Tetragol dimethacrylate	
		Trigol dimethacrylate	
29.14	B.IV.b)	Arachidonic acid	9·6%
		Binapacryl	
		Crotonic acid	
		n-Dec-2-enoic acid	
		n-Oct-2-ynoic acid	
		Potassium sorbate	
		Propiolic acid	
29.14	C.	Allyl 3-cyclohexylpropionate	10·8%
		(±)-3-Allyl-2-methyl-4-oxocyclopent-2-enyl (+)-*trans*-chrysanthemate	
		Chrysanthemic acid	
		Chrysanthemoyl chloride	
29.14	D.IV.	4-*tert*Butylbenzoic acid	10·2%
		2-Chlorobenzoic acid	
		3-Chlorobenzoic acid	
		4-Chloro-3-nitrobenzoic acid	
		2,4-Dichlorobenzoyl chloride	
		α-Ethyl-3-nitrocinnamic acid	
		Linalyl cinnamate	
		Methyl *p*-toluate	
		2-Nitrobenzoic acid	
		4-Nitrobenzoic acid	
		o-Toluic acid (-COOH at 1)	
		p-Toluic acid (-COOH at 1)	
29.15	A.I.	Ammonium ferric oxalate	12·1%
		Sodium oxalate which, in the form in which it is imported, contains not less than 5·0 per cent. by weight of moisture and which contains in the dried material not more than 98·0 per cent by weight of oxalates expressed as sodium oxalate, $Na_2C_2O_4$	
29.15	A.II.	Dimethyl adipate	10·8%
		Malonic acid	
29.15	A.IV.a)	Azelaic acid	7·6%
29.15	A.V.	*cis*Aconitic acid	8·3%
		n-Butyl hydrogen itaconate	
		Di-*n*-butyl itaconate	
		Dichloromaleic anhydride	
		Dimethyl itaconate	
		Dodecane-1,12-dioic acid	
		Dodecenylsuccinic acid, mixed isomers ...	
		Ethanediol brassylate	

SCHEDULE 2—Part III—*continued*

1		2	3
29.15	A.V. (*contd*)	Glutaric anhydride ... ... *n*–Hexadecylsuccinic anhydride ... ... Itaconic anhydride ... ... Pimelic acid ... ... Suberic acid ... ... Succinic acid	8·3%
29.15	B.	Dioctyl 2*H*,3*H*–hexachlorobicyclo[2,2,1] hept–5–ene–2,3–dicarboxylate, mixed isomers Methylbicyclo[2,2,1]hept–5–ene–2,3–dicarboxylic anhydride	8·9%
29.15	C.III.	Benzenedicarboxylic acid, mixed isomers ... Benzene–1,2,4–tricarboxylic anhydride ... ... Dimethyl isophthalate ... ... Isophthalic acid ... ... Pyromellitic dianhydride ... ... 4–Sulphophthalic acid ... ... 4–Sulphophthalic acid, diammonium salt ... Tetrachlorophthalic anhydride	11·5%
29.16	A.II.	L–Malic acid	9·6%
29.16	A.III.b)	Antimony potassium tartrate, which satisfies the requirements of the British Pharmacopoeia Potassium sodium tartrate ... ... (–)–Tartaric acid ... ... *meso*Tartaric acid	11·5%
29.16	A.IV.c)	Sodium dihydrogen citrate ... ... Triethyl *O*–acetylcitrate	12·8%
29.16	A.V.	Magnesium gluconate ... ... Potassium gluconate	14·7%
29.16	A.VI.	L–Mandelic acid	12·8%
29.16	A.VII.	Sodium deoxycholate	8·3%
29.16	A.VIII.a)	*n*–Butoxycarbonylmethyl *n*–butyl phthalate ... *n*–Butyl glycollate ... ... Calcium D–saccharate ... ... 2,2–Di(hydroxymethyl)propionic acid ... ... Glycollic acid ... ... 3–Hydroxy–2,2–dimethylpropyl 3–hydroxydimethylpropionate Mucic acid	9·6%
29.16	A.VIII.b)	Quinic acid...	11·5%
29.16	B.I.d)	Aluminium hydroxide di–(*O*–acetylsalicylate) ...	13·4%
29.16	B.V.	1–Hydroxy–2–naphthoic acid ... ... 3–Hydroxy–2–naphthoic acid ... ... Phenyl 1–hydroxy–2–naphthoate	11·5%
29.16	B.VI.	4–Bromo–3,5–dihydroxybenzoic acid ... ... 2,5–Dihydroxybenzoic acid ... ... 3,5–Dihydroxybenzoic acid ... ... 3,5–Di–iodosalicylic acid (–COOH at 1) ... 2–Hydroxy–*m*–toluic acid	10·8%

SCHEDULE 2—Part III—*continued*

1		2	3
29.16	**B.VI.** (*contd*)	Methyl 3,5–dihydroxybenzoate ... ... *n*–Octadecyl 3–(3,5–di*tert*butyl–4–hydroxyphenyl) propionate Pentaerythritol tetra–3–(3,5–di*tert*butyl–4–hydroxyphenyl)propionate	10·8%
29.16	**C.II.**	Ethyl sodioacetoacetate	12·8%
29.16	**C.III.**	Glyoxylic acid ... ... Laevulic acid ... ... Mucochloric acid ... ... 2–Oxoglutaric acid ... ... Pyruvic acid which, in the dry state, contains not more than 97 per cent. by weight of free acid calculated as pyruvic acid 2–*p*–Toluoylbenzoic acid ... ... 3,7,12–Trioxo–5β–cholanic acid	10·8%
29.16	**D.**	4–Allyloxy–3–chlorophenylacetic acid ... ... Calcium gluconate lactobionate ... ... Carbenoxolone ... ... Carbenoxolone, disodium salt ... ... 2,5–Dichloro–6–methoxybenzoic acid ... Diethyl ethoxymethylenemalonate ... ... Dimethyl 4,4′–(ethylenedioxy)dibenzoate ... Dimethyl methoxymethylenemalonate ... ... Dinoprostone ... ... Enoxolone ... ... Ethacrynic acid ... ... 4,4′–(Ethylenedioxy)dibenzoic acid ... ... Galacturonic acid ... ... Glucuronic acid ... ... Methallenoestril ... ... 2–(6–Methoxy–2–naphthyl)propionic acid ... Sodium *cis*–3–bromo–3–(4–methoxybenzoyl)acrylate 2,4,5–Trichlorophenoxyacetic acid	10·8%
29.17		1–*iso*Butyl–4–ethyloctyl sodium sulphate ... *n*–Dodecyl sodium sulphate	11·5%
29.19	**A.**	Sodium phytate	9·6%
29.19	**C.**	Barium hydrogen 3–phospho–D–glycerate ... Chlorfenvinphos ... ... *trans*–2–Chloro–1–(2,4,5–trichlorophenyl)vinyl dimethyl phosphate Di–*n*–butyl 2,2–dichlorovinyl phosphate ... Di–*n*–butyl phenyl phosphate ... ... Dichlorvos ... ... Di–(2–ethylhexyl) sodium phosphate ... ... 2–Ethylhexyl diphenyl phosphate ... ... Naled ... ... Pyruvic acid enol phosphate, *mono*potassium salt Pyruvic acid enol phosphate, *mono*sodium salt Triethyl phosphate	10·8%
29.20		Diallyl digol dicarbonate ... ... Di–(4–*tert*butylcyclohexyl) peroxydicarbonate Diethyl pyrocarbonate ... ... Diphenyl carbonate ... ... Ethylene carbonate ... ... Propylene carbonate	11·5%

SCHEDULE 2—Part III—*continued*

1		2	3
29.21		Bromophos ... ... Bromophos-ethyl ... ... Dichlofenthion ... ... *OO*–Diethyl phosphorochloridothioate ... ... Endosulfan ... ... Fenchlorphos ... ... Fenitrothion ... ... Parathion ... ... Parathion-methyl ... ... 4,4′–*iso*Propylidenedicyclohexyl di–(4–[1–(4–hydroxycyclohexyl)–1–methylethyl]cyclohexyl phenyl phosphite) Tri–(2–ethylhexyl) phosphite ... ... Triethyl phosphite ... ... Trimethyl phosphite	10·8%
29.22 l_1^n	A.II.	Ethamsylate	7%
29.22	A.III.	Allylamine ... ... *iso*Butylamine ... ... *sec*Butylamine ... ... *tert*Butylamine ... ... *N*–*n*–Decyldimethylamine ... ... Diallylamine ... ... Diamylamine, mixed isomers ... ... *NN*–Dimethyl–*n*–octylamine ... ... *NN*–Dimethyl–*n*–tetradecylamine ... ... Di–*n*–octylamine ... ... Di–*n*–propylamine ... ... *N*–*n*–Dodecyldimethylamine ... ... *n*–Hexylamine ... ... *N*–Methyl–*n*–octadecylamine ... ... *N*–Methyltaurine, sodium salt ... ... *n*–Octylamine ... ... *n*–Pentylamine ... ... *iso*Pentylamine ... ... *n*–Propylamine ... ... Taurine ... ... Triallylamine ... ... Tri–*n*–butylamine ... ... Tri–*n*–decylamine ... ... Tri–*n*–hexylamine ... ... Tri–*n*–octylamine ... ... Tri–*n*–pentylamine ... ... Tri*iso*pentylamine ... ... Tri–*n*–propylamine	8·9%
29.22	B.II.	4–Amino–1–diethylamino–*n*–pentane ... ... 1,12–Diaminododecane ... ... 1,2–Diaminopropane ... ... 1,3–Diaminopropane ... ... Di–(3–aminopropyl)amine ... ... 1,6–Diaminotrimethylhexane, mixed 2,2,4– and 2,4,4–isomers 1,3–Di(dimethylamino)–*n*–butane ... ... 2–Diethylaminoethylamine ... ... 3–Diethylaminopropylamine ... ... 2–Dimethylaminoethylamine ... ... 3–Dimethylaminopropylamine ... ... 3–Methylaminopropylamine ... ... *NNN′N″N″*–Pentamethyldiethylenetriamine ...	7·6%

SCHEDULE 2—Part III—*continued*

1		2	3
29.22	C.II.	3–Aminomethyl–3,5,5–trimethylcyclohexylamine 3–Cyclohexylaminopropylamine ... ... *N*–Cyclohexyldimethylamine ... ... *N*–Cyclohexylmethylamine ... ... Cyclopentamine hydrochloride ... ... 1,3–Diaminocyclohexane ... ... Di–(4–amino–3–methylcyclohexyl)methane ... Dicyclohexylamine ... ... Pyruvic acid enol phosphate, triscyclohexylammonium salt	10·2%
29.22	D.I.	Aniline–2,5–disulphonic acid ... ... 2–Chloro–5–nitroaniline ... ... 4–Chloro–2–nitroaniline ... ... 2,4–Dichloroaniline ... ... 4–Fluoroaniline ... ... 2–Nitroaniline ... ... 2–Nitroaniline–4–sulphonic acid ... ... Sodium hydrogen aniline–2,5–disulphonate ... Sulphanilic acid of a purity not less than 98 per cent., and of which an ammoniacal aqueous solution containing 100 grammes per litre shows optical densities which, being measured in a cell of 20 millimetres length at wavelengths of 470 nanometres, 570 nanometres and 680 nanometres and added together, give a sum not greater than 1·26 2,4,5–Trichloroaniline	10·2%
29.22	D.III.	4–Chloro–*m*–toluidine–6–sulphonic acid (–NH_2 at 1) 4–Chloro–2–trifluoromethylaniline ... ... Fast Red RL Base ... ... Fast Red TR Base ... ... Fast Scarlet G Base 4–Trifluoromethylaniline	10·2%
29.22	D.IV.	2,3–Xylidine ... ... 2,5–Xylidine 3,4–Xylidine	9·6%
29.22	D.V.b)	4–Nitrodiphenylamine	10·2%
29.22	D.VI.a)	2–Naphthylamine	8·9%
29.22	D.VI.b)	2–Aminonaphthalene–1–sulphonic acid ... 5–Aminonaphthalene–2–sulphonic acid ... 6–Aminonaphthalene–2–sulphonic acid ... 8–Aminonaphthalene–1–sulphonic acid ... 8–Aminonaphthalene–2–sulphonic acid ... Aminonaphthalenesulphonic acid, mixed 5,2– and 8,2–isomers 1–Naphthylamine ... ... Sodium 4–aminonaphthalene–1–sulphonate ... Sodium 8–aminonaphthalene–2–sulphonate ... Sodium hydrogen 8–aminonaphthalene–1,6–disulphonate	10·2%
29.22	D.VII.	2–Aminobiphenyl ... ... 4–Aminostilbene–2–sulphonic acid ... ... Amitriptyline embonate ... ... Amitriptyline hydrochloride ... ... 8–Anilinonaphthalene–1–sulphonic acid ... *N*–Benzyl–*N*–ethyl–*m*–toluidine	10·2%

SCHEDULE 2—Part III—*continued*

1		2	3
29.22	D.VII. (*contd*)	2,6–Dinitro–*NN*–di–*n*–propyl–4–trifluoromethylaniline 2–Ethylaniline ... ... *N*–Ethyldi–(3–phenylpropyl)ammonium dihydrogen citrate *N*–Ethyl–1–naphthylamine ... ... Fenfluramine hydrochloride ... ... Mephentermine ... ... *N*–Methylaniline ... ... 3–Methylbenzylamine ... ... *N*–(2–Methyl–2–nitropropyl)–4–nitrosoaniline Pargyline hydrochloride ... ... Phentermine ... ... (±)–1–Phenylethylamine ... ... Prenylamine lactate ... ... Protriptyline hydrochloride ... ... Sodium *N*–benzylsulphanilate ... ... 8–*p*–Toluidinonaphthalene–1–sulphonic acid ...	10·2%
29.22	E.I.	2,4–Diaminotoluene ... ... 4,5–Dichloro–*o*–phenylenediamine ... ... 4–Nitro–*m*–phenylenediamine ... ... *m*–Phenylenediamine ... ... *p*–Phenylenediamine ... ... *p*–Phenylenediamine dihydrochloride ... ... *m*–Phenylenediamine–4–sulphonic acid ...	8·9%
29.22	E.II.	*N*–2–Amino–3,5–dibromobenzyl–*N*–cyclohexylmethyl ammonium chloride 4–Aminodiphenylamine ... ... Benzidine ... ... Benzidine hydrochloride ... ... 4–Cyclohexylaminodiphenylamine ... ... 1,8–Diaminonaphthalene ... ... αα′–Diaminoxylene, mixed isomers ... ... 6,8–Dianilinonaphthalene–1–sulphonic acid ... *NN′*–Di*sec*butyl–*p*–phenylenediamine ... *NN′*–Dicyclohexyl–*p*–phenylenediamine ... *NN′*–Di–(1,4–dimethylpentyl)–*p*–phenylenediamine *NN′*–Di–(1–ethyl–3–methylpentyl)–*p*–phenylenediamine *NN*–Diethyl–*p*–phenylenediamine ... ... *NN′*–Di–(1–methylheptyl)–*p*–phenylenediamine *NN*–Dimethyl–*p*–phenylenediamine ... ... *N*–1–Methylheptyl–*N′*–phenyl–*p*–phenylenediamine 3,4,3′,4′–Tetra–aminobiphenyl tetrahydrochloride *o*–Tolidine ... ... *o*–Tolidine dihydrochloride ... ... *m*–Tolidine dihydrochloride	10·2%
29.23	A.II.	2–Amino–*n*–butan–1–ol ... ... 2–(2–Aminoethyoxy)ethanol ... ... 2–Aminoethyl dihydrogen phosphate ... ... 2–Amino–2–ethylpropane–1,3–diol ... ... 2–Amino–2–methylpropane–1,3–diol ... ... 2–Amino–2–methylpropan–1–ol ... ... (−)–2–Amino–1–(4–nitrophenyl)propane–1,3–diol (+)–2–Aminopropan–1–ol 3–Aminopropan–1–ol	10·2%

SCHEDULE 2—Part III—*continued*

1		2	3
29.23	A.II. (*contd*)	Chlorphenoxamine hydrochloride	10·2%
		Clorprenaline hydrochloride	
		1,2–Di[di–(2–hydroxy–*n*–propyl)amino]ethane...	
		Di–(2–dimethylaminoethyl) ether	
		(+)–4–Dimethylamino–3–methyl–1, 2–diphenylbutan–2–ol	
		1–Dimethylaminopropan–2–ol	
		5–(3–Dimethylaminopropyl)–10,11–dihydrodibenzo[*a*,*d*]cyclohepten–5–ol	
		Dinoprost, trometamol salt	
		2–Ethylaminoethanol, of which not less than 90 per cent. by volume distils between 165° and 170° centigrade at normal pressure and which contains not more than 0·5 per cent. by weight of water	
		3–Methoxypropylamine	
		2–Methylaminoethanol	
		N–Methyldiethanolamine	
		2,3,5,6,2′,3′,5′,6′–Octachlorodi–(2–hydroxyethylamino)biphenyl	
		N–[2–(α–*o*–Tolylbenzyloxy)ethyl] methylammonium chloride	
		Tri–(2–hydroxy–*n*–propyl)amine	
		Trometamol	
29.23	B.I.	*o*–Anisidine	11·5%
		m–Anisidine	
		o–Dianisidine	
		o–Dianisidine dihydrochloride of a purity not greater than 98·5 per cent.	
		o–Phenetidine	
		m–Phenetidine	
		p–Phenetidine	
29.23	B.II.	7–(4–Aminoanilino)–4–hydroxynaphthalene–2–sulphonic acid	10·2%
		3–Amino–5–chloro–2–hydroxybenzenesulphonic acid	
		2–Amino–*p*–cresol (–OH at 1)	
		3–Amino–4–hydroxybenzenesulphonic acid ...	
		4–Amino–5–hydroxynaphthalene–1,7–disulphonic acid	
		4–Amino–5–hydroxynaphthalene–2,7–disulphonic acid	
		4–Amino–5–hydroxynaphthalene–1–sulphonic acid	
		6–Amino–4–hydroxynaphthalene–2–sulphonic acid	
		7–Amino–4–hydroxynaphthalene–2–sulphonic acid	
		2–Amino–6–nitro–*p*–cresol hydrochloride (–OH at 1)	
		2–Amino–5–nitrophenol	
		3–Aminophenol	
		4–Aminophenol	
		p–Anisidine–3–sulphonic acid ($-NH_2$ at 1) ...	
		5–Chloro–*o*–anisidine ($-NH_2$ at 1)	
		3–Chloro–4–(4–chlorophenoxy)aniline ...	
		4–(4–Chlorophenoxy)aniline	
		3–Chloro–6–phenoxyaniline	
		2,4–Diaminoanisole	
		2,4–Diaminoanisole *mono*sulphate	

SCHEDULE 2—Part III—*continued*

1		2	3
29.23	B.II. (*contd*)	2,6–Di*ert*butyl–4–dimethylaminomethylphenol 3–Diethylaminophenol ... ... 5,5′–Dihydroxy–2,2′–dinaphthylamine–7,7′–disulphonic acid 2,4–Dimethoxyaniline ... ... 2–(3,4–Dimethoxyphenyl)ethylamine ... .. 6–Dimethylamino–4–hydroxynaphthalene–2–sulphonic acid 6–Dimethylaminomethyl–2,5–xylenol hydrochloride (–OH at 1) 2,4–Di–*o*–tolyloxyaniline ... . Fast Bordeaux GP Base ... ... Fast Red B Base ... ... Fast Scarlet RC Base ... ... Methoxyphenamine hydrochloride ... ... 6–Methoxy–*m*–toluidine (–NH_2 at 1) ... ... Orphenadrine ... ... Orphenadrine dihydrogen citrate ... ... Orphenadrine hydrochloride ... ... 2–(4–*tert*Pentylphenoxy)aniline ... ... 5–*tert*Pentyl–2–phenoxyaniline ... ... Sodium 7–(4–aminoanilino)–4–hydroxynaphthalene–2–sulphonate Sodium hydrogen 4–amino–5–hydroxynaphthalene–1,3–disulphonate Tyramine hydrochloride	10·2%
29.23	C.	4–Aminoacetophenone ... ... 2–Amino–5,2′–dichlorobenzophenone ... ... 1,4–Di–(2,4,6–trimethylanilino)anthraquinone Ketamine hydrochloride	10·2%
29.23	D.I.	L–Lysine ... ... L–Lysine *mono*hydrochloride ... ... DL–Lysine *mono*hydrochloride	8·3%
29.23	D.II.	Sarcosine	9·6%
29.23	D.III.	Glutamic acid ... ... L–Lysine L–glutamate	15·2%
29.23	D.V.	D–Alanine ... ... L–Alanine ... ... DL–Alanine... ... ... 4–Aminobenzoic acid ... ... 4–Aminobutyric acid ... ... 5–Amino–2–chlorobenzoic acid ... ... 6–Aminohexanoic acid ... ... 3–Aminopropionic acid ... ... 11–Aminoundecanoic acid ... ... Anthranilic acid containing not more than 1 per cent. by weight of water L–Aspartic acid ... ... DL–Aspartic acid ... ... Benzocaine ... ... 5–Chloroanthranilic acid (–COOH at 1) ... 1,2–Diaminocyclohexane–*NNN′N′*–tetra-acetic acid Ethyl aminoacetate hydrochloride	10·8%

1		2	3
29.23	**D.V.** (*contd*)	Ethylenediamine–*NN'*–diacetic acid, cobalt complex Ethylenediamine–*NNN'N'*–tetra-acetic acid, dicobalt complex Iopanoic acid ... ... L–Leucine ... ... DL–Leucine... ... ... L–*iso*Leucine ... ... DL–*iso*Leucine ... ... L–*nor*Leucine ... ... DL–*nor*Leucine ... ... DL–Ornithine *mono*hydrochloride ... ... Pentyl 4–dimethylaminobenzoate, mixed isomers L–3–Phenylalanine ... ... DL–3–Phenylalanine ... ... Potassium 2–methylaminopropionate ... ... Procaine ... ... Procaine hydrochloride ... ... *tri*Sodium nitrilotriacetate ... ... L–Valine ... ... DL–Valine ... ... DL–*nor*Valine	10·8%
29.23	E.	L–2–Amino–3–(3,4–dihydroxyphenyl)–2–methylpropionic acid 2–Amino–3–hydroxyanthraquinone ... ... 3–Amino–4–methoxybenzoic acid ... ... 4–Aminosalicylic acid (–COOH at 1) ... ... Bamethan sulphate ... ... 7–(4–Carboxymethoxyanilino)–4–hydroxynaphthalene–2–sulphonic acid 1,3–Diaminopropan–2–ol–*NNN'N'*–tetra-acetic acid 3,9–Di–(3–aminopropyl)–2,4,8,10–tetraoxaspiro[5,5]undecane 1,15–Diaza–5,8,11–trioxapentadecane ... ... 3,3'–Di(carboxymethoxy)benzidine, dipotassium salt 3–(3,4–Dihydroxyphenyl)–L–alanine ... ... 3–(3,4–Dihydroxyphenyl)–DL–alanine ... ... Ethomoxane hydrochloride ... ... Ethylenediamine–*NN'*–di–[α–(2–hydroxyphenyl) acetic acid], iron complex D–Glucosamine hydrochloride ... ... 1–(4–Hydroxyphenyl)–2–methylaminoethanol tartrate Isoxsuprine hydrochloride ... ... Mebeverine hydrochloride ... ... Orciprenaline sulphate ... ... Potassium 4–aminosalicylate (–COOH at 1) ... Protokylol hydrochloride... ... ... L–Serine ... ... DL–Serine ... ... Sodium 4–aminosalicylate (–COOH at 1) ... L–Threonine ... ... DL–Threonine ... ... Thymoxamine hydrochloride ... ... L–Tyrosine ... ... DL–Tyrosine	10·8%

SCHEDULE 2—Part III—*continued*

1		2	3
29.24	B.	Benzethonium chloride Betaine Betaine hydrochloride Edrophonium chloride *N*–2,3–Epoxypropyltrimethylammonium chloride Methylbenzethonium chloride Tetraethylammonium chloride Tridihexethyl chloride	10·8%
29.25	A.I.a)	L–α–Asparagine DL–α–Asparagine L–β–Asparagine	8·9%
29.25	A.II.	Acrylamide *N*–Bromoacetamide *sec*Butylurea Carbachol Chloroacetamide 1,2–Di(diacetylamino)ethane Dimethylcarbamoyl chloride *N*–(1,1–Dimethyl–3–oxobutyl)acrylamide 1–Ethyl–1–methylprop–2–ynyl carbamate Fluoroacetamide Formamide L–Glutamine DL–Glutamine Glycylglycine Iodoacetamide Methacrylamide Methyl carbamate Tetramethylurea Tybamate	11·5%
29.25	B.I.b)	3–(3–Chloro–4–methoxyphenyl)–1,1–dimethylurea 1–(3–Chlorophenyl)–3–(3–chloro–5–trifluoromethylphenyl)urea 1–(4–Chlorophenyl)–3–(4–chloro–3–trifluoromethylphenyl)urea	9·6%
29.25	B.II.b)	Barbitone Barbitone sodium	12·1%
29.25	B.II.c)	Ethotoin Methohexitone Nealbarbitone Phenytoin sodium	10·8%
29.25	B.III.b)	4–Acetamidoaniline 4–Acetamidoaniline–3–sulphonic acid *O*–Acetyl–4′–chloro–3,5–di–iodosalicylanilide Ambenonium chloride Ambucetamide 7–(4–Aminobenzamido)–4–hydroxynaphthalene–2–sulphonic acid 4–Aminohippuric acid *N*–Benzoyl–*N′N′*–di–*n*–propylisoglutamine β–Benzyl hydrogen *N*–benzyloxycarbonyl–L–aspartate 4–Bromo–3,5–dihydroxy–*N*–methylbenzamide	10·8%

SCHEDULE 2—Part III—*continued*

1		2	3
29.25	B.III.b) (*contd*)	Bucetin	10·8%
		Carbaryl	
		5′–Chloroacetoacet–*o*–anisidide	
		α–Chloro–2′,6′–diethyl–*N*–(methoxymethyl) acetanilide	
		2,6–Dichlorobenzamide	
		5,2′–Dichloro–2–α–chloroacetamidobenzophenone	
		2,4–Dihydroxybenzamide	
		3,5–Dihydroxy–*N*–(2–hydroxyethyl)benzamide	
		3–(*N′N′*–Dimethylureido)phenyl *tert*butylcarbamate	
		3,5–Dinitro–*o*–toluamide (–$CONH_2$ at 1) ...	
		Ethosalamide	
		(—)–1–Ethylcarbamoylethyl phenylcarbamate	
		Ethyl *N*–[3–(dibenzo[*a*,*d*]cyclohepten–5–yl) propyl] methylcarbamate	
		Ethyl 2–[*N*–(3,4–dichlorophenyl)benzamido] propionate	
		Fast Violet B Base	
		3–Hydroxy–*NN*–di–(2–hydroxyethyl)–2–naphthamide	
		Iocetamic acid	
		Iothalamic acid	
		Isatoic anhydride	
		Isopropamide iodide	
		Methyl 4–acetamido–2–ethoxybenzoate ...	
		Methyl 4–acetamido–5–chloro–2–methoxybenzoate	
		Methyl 7–hydroxy–1–naphthylcarbamate ...	
		Methyl 3–(*m*–tolylcarbamoyloxy) phenylcarbamate	
		Naphthol AS	
		Naphthol AS–BG	
		Naphthol AS–BS	
		Naphthol AS–D	
		Naphthol AS–E	
		Naphthol AS–G	
		Naphthol AS–IRG	
		Naphthol AS–ITR	
		Naphthol AS–KB	
		Naphthol AS–OL	
		Naphthol AS–RT	
		Naphthol AS–TR	
		Niclosamide	
		Procainamide hydrochloride	
		2–*iso*Propoxyphenyl methylcarbamate	
		N–[2,2,2–Trichloro–1–(3,4–dichloroanilino) ethyl]formamide	
		N–Vanillyl–*n*–nonanamide	
29.26	A.II.	α–(4–Aminophenyl)–α–ethylglutarimide ...	10·. %
		N–Ethylmaleimide	
		Glutethimide	
		Tetramethrin	
29.26	B.II.c)	Acetamidinium chloride	10·8%
		L–Arginine	
		L–Arginine L–glutamate	
		L–Arginine *mono*hydrochloride	
		3,5–Dichloro–*p*–benzoquinonechlorimine ...	
		Di–(2,6–di*iso*propylphenyl)carbodi-imine ...	

1		2	3
29.26	**B.II.c)** *(contd)*	3–Dimethylaminomethyleneaminophenyl methylcarbamate hydrochloride Dodine ... ... Guanidinium carbonate ... ... Guanidinium chloride ... ... Guanidinium nitrate containing not more than 0·9 per cent. by weight of water Hexahydro–1,3,5–tri–(2–hydroxyethyl)–1,3,5–triazine Hexamine 3–chloroallylochloride Sodium 2–(cyclohexa–1,4–dienyl)–2–(2–methoxycarbonyl–1–methylethylideneamino)acetate	10·8%
29.27		(—)–2–Acetamido–2–vanillylpropionitrile ... Acetonitrile ... ... 2–Amino–5–nitrobenzonitrile ... ... Benzonitrile ... ... Chloroacetonitrile ... ... 2–Chlorobenzonitrile ... ... 4–Chlorophenylacetonitrile ... ... 3–Cyano–5–dimethylamino–2–methyl–3–phenylhexane 2–Cyanoethyl acrylate ... ... 2,3–Dichloro–5,6–dicyanobenzoquinone ... *NN*–Di–2–cyanoethylformamide ... ... 3–Dimethylaminopropionitrile ... ... 4,8–Dimethylnon–7–enonitrile ... ... 2,2–Dimethylpropionitrile ... ... Diphenylacetonitrile ... ... Ethyl 2–cyano–3,3–diphenylacrylate ... ... 2–Ethylhexyl 2–cyano–3,3–diphenylacrylate ... Mandelonitrile ... ... Methacrylonitrile ... ... Phthalonitrile ... ... Propionitrile ... ... Tetracyanoethylene ... ... Verapamil hydrochloride	12·1%
29.28		4–Aminoazobenzene ... ... 4–Aminoazobenzene–3,4′–disulphonic acid ... Azobenzene ... ... 4–*N*–Benzylethylaminophenyldiazonium zinc chloride Sodium 6–diazo–5–hydroxynaphthalene–1–sulphonate *tri*Sodium hydrogen 4,5–dihydroxy–3,6–di–(2–sulphophenylazo)naphthalene–2,7–disulphonate	10·2%
29.29		*p*–Benzoquinone dioxime ... ... *p*–Benzoquinone dioxime dibenzoate ... ... Benzylideneaminoguanidinium tartrate ... Bufexamac ... ... 1–(2–Carboxyphenyl)–5–(2–hydroxy–5–sulphophenyl)–3–phenylformazan *N*–(4–Chlorobenzoyl)–*N*–(4–methoxyphenyl)–hydrazine Desferrioxamine mesylate ... ... 1,3–Di–(4–chlorobenzylideneamino)guanidinium chloride *NN*–Diethylhydroxylamine ... ... Diethyl naphthalimido phosphate ... ... *NN*–Dimethylhydrazine	10·8%

1	2	3
29.29 (*contd*)	Hydroxyurea	10.8%
	Linuron	
	Monolinuron	
	Phenelzine hydrogen sulphate	
	Phenylhydrazine	
	1–Phenylsemicarbazide	
	Phoxim	
	Procarbazine hydrochloride	
29.30	Boron trifluoride-ethylamine complex	10·8%
	4–*tert*Butyl–2–chlorophenyl methyl methylphosphoramidate	
	1–Chloro–2–*iso*cyanatobenzene	
	*iso*Cyanatobenzene	
	5–*iso*Cyanato–3–*iso*cyanatomethyl–1,1,3–trimethylcyclohexane	
	*iso*Cyanatocyclohexane	
	*iso*Cyanatomethane	
	1–*iso*Cyanatonaphthalene	
	1–*iso*Cyanato–*n*–octadecane	
	Di–(4–*iso*cyanatocyclohexyl)methane	
	1,6–Di*iso*cyanatohexane	
	1,5–Di*iso*cyanatonaphthalene	
	Di–(4–*iso*cyanatophenyl)methane of a purity not less than 85 per cent.	
	Dimethylamine-borine	
	Hexamethylphosphoramide	
	N–Phosphonocreatine, sodium salt	
	Tri–(4–*iso*cyanatophenyl)methane	
29.31 A.	Potassium ethylxanthate	8·9%
	Potassium *n*–pentylxanthate	
29.31 B.	Acetyl cyclohexanesulphonyl peroxide ...	11·5%
	N–Acetyl–DL–methionine...	
	Aldicarb	
	Ambazone	
	2–Aminobenzenethiol	
	2–Amino–4–methylsulphonylphenol	
	Benzenethiol	
	Bithionol	
	*iso*Bornyl thiocyanatoacetate	
	Butane–1,4–dithiol	
	n–Butane–1–thiol	
	2–*n*–Butoxyethyl 2–thiocyanatoethyl ether ...	
	Captan	
	Captafol	
	Carbophenothion	
	S–Carboxymethylcysteine	
	Chlordantoin	
	Chlorthiamid	
	N–Cyclohexanesulphenylphthalimide	
	DL–Cystathionine	
	L–Cysteine	
	L–Cysteine hydrochloride	
	L–Cystine	
	Dapsone	
	n–Decane–1–thiol	
	Demeton–*O*	
	Demeton–*O*–methyl	
	Demeton–*S*–methyl	
	Di–allate	
	Di–(4–aminophenyl) sulphide	

		2	3
29.31	B. (*contd*)	Di-(3-*tert*butyl-4-hydroxy-6-methylphenyl) sulphide	11·5%
		Di-(2-carboxyphenyl) disulphide	
		Di-(4-chlorophenyl) sulphone	
		1,2-Di-(3-ethoxycarbonyl-2-thioureido)benzene	
		OO-Diethyl 2-ethylthioethyl phosphorodithioate	
		Di-(2-hydroxyethyl) sulphide	
		Di-(6-hydroxy-2-naphthyl)disulphide ...	
		Di-(4-hydroxyphenyl)sulphone having a melting point not less than 236° centigrade	
		Dimercaprol	
		Dimethoate	
		1,2-Di-(3-methoxycarbonylthioureido) benzene	
		Dimethyl disulphide	
		Dimethyl sulphoxide	
		Dimethylxanthogen disulphide	
		Dioxathion	
		Diphenyl disulphide	
		Diphenyl sulphide	
		Diphenyl sulphone	
		1,3-Diphenylthiourea	
		3,6-Dithiaoctane-1,8-diol	
		Dithio-oxamide	
		Dithizone of a purity not less than 99·0 per cent. which yields not more than 0·20 per cent. by weight of sulphated ash	
		Di(trichloromethyl) sulphone	
		Dodecanethiol, mixed isomers	
		Ecothiopate iodide	
		Ethane-1,2-dithiol	
		Ethanethiol	
		Ethion	
		L-Ethionine	
		DL-Ethionine	
		Ethoate-methyl	
		Ethyl methyl sulphide	
		Folpet	
		Glutathione	
		Glutathione disulphide	
		Hexane-1,6-dithiol	
		n-Hexane-1-thiol	
		DL-Homocysteine	
		3-Mercaptopropane-1,2-diol	
		2-Mercaptopropionic acid	
		3-Mercaptopropionic acid	
		Mercaptosuccinic acid	
		Methanethiol	
		Methiocarb	
		Methionine...	
		5-(1-Methylbutyl)-5-(2-methylthioethyl)-2-thiobarbituric acid, sodium derivative	
		Methyl phenyl sulphide	
		1-Naphthylthiourea	
		n-Octane-1-thiol	
		Pebulate	
		n-Pentane-1-thiol	
		Phorate	
		Propane-1,3-dithiol	
		Propane-1-thiol	
		Propane-2-thiol	
		Sodium toluene-4-sulphinate	

SCHEDULE 2—Part III—*continued*

1		2	3
29.31	B. (*contd*)	Sulfallate	11·5%
		Tetradifon	
		Tetrasul	
		Thioacetamide	
		Thiobarbituric acid	
		*iso*Thiocyanatobenzene	
		*iso*Thiocyanatomethane	
		Thiodiacetic acid	
		2,2′–Thiodi–(4–*tt*–octylphenolato)–*n*–butylaminenickel(II)	
		Thiourea	
		Tolnaftate	
		Toluene–2–thiol	
		Toluenethiol, mixed isomers	
		Tri–allate	
		Trichloromethanesulphenyl chloride	
		Tridecane–1–thiol, mixed isomers	
		Vamidothion	
		Zinc di–(2–benzamidophenyl sulphide) ...	
		Zinc di(pentachlorophenyl sulphide)	
		Zinc propylenebisdithiocarbamate	
29.32		*p*–Arsanilic acid	10·8%
		Bismuth *N*–glycollylarsanilate	
		Cacodylic acid	
		4–Hydroxyphenylarsonic acid	
		Phenylarsonic acid	
		Sodium cacodylate	
29.33		4–Chloromercuribenzoic acid of a purity of not less than 98 per cent. and a melting point of not less than 278° centigrade	10·8%
		3,2–Mercurioxy–4–nitrotoluene	
29.34	B.	Allyltrichlorosilane	11·5%
		3–Aminopropyltriethoxysilane	
		3–Aminopropyltrimethoxysilane...	
		n–Butyl–lithium	
		*sec*Butyl–lithium	
		3–Chloropropyltrimethoxysilane	
		1,2–Diaminoethane–*NNN′N′*–tetra (methylphosphonic acid)	
		Di*iso*butylaluminium hydride	
		Dicyclopentadienyliron	
		Diethyl di–(2–hydroxyethyl) aminomethylphosphonate	
		Diphenyldichlorosilane	
		Diphenylsilanediol	
		2–(3,4–Epoxycyclohexyl)ethyltrimethoxysilane	
		O–Ethyl phenyl ethylphosphonodithioate	
		3–Glycidyloxypropyltrimethoxysilane	
		3–Mercaptopropyltrimethoxysilane	
		3–Methacryloyloxypropyltrimethoxysilane ...	
		Methylcyclopentadienylmanganese tricarbonyl	
		Methylphosphonothioic dichloride	
		Methylphosphonous dichloride	
		Methylvinyldichlorosilane	
		Molybdenum hexacarbonyl	
		Nitrilotri(methylphosphonic acid)	
		Octaphenylcyclotetrasiloxane	
		Phenyltrichlorosilane	
		*penta*Sodium hydrogen nitrilotri (methylphosphonate)	

SCHEDULE 2—Part III—*continued*

1		2	3
29.34	**B.** (*contd*)	Sodium tetraphenylborate ... ... Tetramethylsilane ... ... Tri-*n*-butylaluminium ... ... Tri-*n*-butyl-2,4-dichlorobenzylphosphonium chloride Trichlorfon... ... ... Tricyclohexyltin hydroxide ... ... Triphenylphosphine ... ... Triphenyltin acetate ... ... Triphenyltin hydroxide ... ... Tungsten hexacarbonyl ... ... Vinyltrichlorosilane ... ... Vinyltriethoxysilane ... ... Vinyltri-(2-methoxyethoxy)silane	11·5%
29.35	**A.**	Furfuraldehyde	8·9%
29.35	**B.**	Tetrahydrofurfuryl alcohol	10·8%
29.35	**D.**	Pyridine	6·4%
29.35	**F.**	2-*n*-Butoxyethyl nicotinate	8·9%
29.35	**H.II.**	4-Aminophenazone ... ... Dipyrone ... ... Phenazone	14%
29.35	**IJ.**	Sodium deoxyribonucleate ... ... Sodium ribonucleate	11·5%
29.35	**L.**	2-Mercaptobenzimidazole	11·5%
29.35	**O.**	Phenolphthalein, which satifies the requirements of the British Pharmacopoeia	11·5%
29.35	**P.**	Chlordiazepoxide ... ... Chlordiazepoxide *mono*hydrochloride ... ... 2-Chloroquinoline ... ... Chlorprothixene ... ... Cinchophen ... ... Dextromethorphan hydrobromide ... ... Phenylbutazone ... ... Thioridazine ... ... Thioridazine *mono*hydrochloride	6·7%
29.35	**Q.**	Acepromazine hydrogen maleate ... ... 2-Acetyl-1,4-butyrolactone ... ... Acridine ... ... Adenine ... ... Adenine sulphate ... ... Adenosine ... ... Adenosine 3′-(dihydrogen phosphate) ... ... Adenosine 5′-(dihydrogen phosphate) ... ... Adenosine 5′-(dilithium hydrogen pyrophosphate) Adenosine 5′-(dipotassium dihydrogen triphosphate) Adenosine 5′-(disodium dihydrogen triphosphate) Adenosine 3′,5′-(hydrogen cyclic phosphate) ... Adenosine 5′-(sodium dihydrogen pyrophosphate) Adenosine 5′-tosylate	8·3%

1	2	3
29.35 Q. (*contd*)	Adenosine 5′-(trisodium pyrophosphate) ...	8·3%
	Ambrettolide	
	Ametryne	
	2-Aminobenzothiazole	
	2-Amino-6-chlorobenzothiazole hydrochloride	
	4-Amino-5-cyano-2-methylpyrimidine ...	
	6-Amino-1,2-dihydroindaxol-3-one dihydrochloride	
	5-Amino-3,4-dimethyl*iso*oxazole	
	4-Amino-2,6-dimethylpyrimidine	
	2-Amino-6-methylbenzothiazole	
	5-Amino-3-methyl-1-phenylpyrazole	
	3-(4-Amino-2-methyl-5-pyrimidyl)methyl-5-(2-hydroxyethyl)-4-methylthiazoline-2-thione	
	3-Amino-5-morpholinomethyl-2-oxazolidone	
	3-Amino-2-oxazolidone sulphate	
	6-Aminopenicillanic acid	
	1-(4-Aminophenyl)-3-methyl-5-pyrazolone ...	
	5-Amino-1-phenylpyrazole	
	4-Aminopyridine	
	2-Aminopyrimidine	
	2-Aminothiazole	
	3-Amino-1-(2,4,6-trichlorophenyl)-5-pyrazolone	
	Amprolium hydrochloride	
	Angiotensin amide	
	D-*iso*Ascorbic acid	
	6-Azauridine	
	Azinphos-methyl	
	Aziridine	
	Benzimidazole	
	Benzoguanamine	
	5,6-Benzoquinoline	
	1-Benzothiazol-2-yl-1,3-dimethylurea ...	
	Benzothiazole-2-sulphenamide	
	5-Benzyl-3-furylmethanol	
	5-Benzyl-3-furylmethyl (±)-chrysanthemate ...	
	5-Benzyl-3-furylmethyl (+)-*trans*chrysanthemate	
	Betahistine dihydrochloride	
	Biperiden hydrochloride	
	2,2′-Biquinolyl	
	Bisacodyl	
	5-Bromo-2′-deoxycytidine	
	5-Bromo-2′-deoxyuridine	
	Brompheniramine hydrogen maleate	
	Buclizine dihydrochloride	
	Bupivacaine hydrochloride	
	N-*tert*Butylbenzothiazole-2-sulphenamide ...	
	*tert*Butyl 1-(4-chlorobenzoyl)-5-methoxy-2-methylindol-3-ylacetate	
	2-*n*-Butyldihydro-4,6-dimethylpyran, mixed isomers	
	2-(3-*tert*Butyl-2-hydroxy-5-methylphenyl)-5-chlorobenzotriazole	
	2-*iso*Butylquinoline	
	6-*iso*Butylquinoline	
	6-*tert*Butylquinoline	
	Butylquinoline, mixed isomers	
	2-Carbamoyloxymethyl-1-methyl-5-nitroimidazole	
	Carbazole	

1		2	3
29.35	Q. (*contd*)	Carbinoxamine hydrogen maleate ... ... 2-(4-Chlorobenzyl)pyridine ... ... 2-Chloro-4-(1-cyano-1-methylethylamino)-6-ethylamino-1,3,5-triazine 5-Chloro-2-(3,5-di*tert*butyl-2-hydroxyphenyl)-benzotriazole 7-Chloro-1-(2-diethylaminoethyl)-5-(2-fluorophenyl)-1,3-dihydrobenzo-1,4-diazepin-2-one dihydrochloride 7-Chloro-1-(2-diethylaminoethyl)-5-(2-fluorophenyl)-1,3-dihydrobenzo-1,4-diazepin-2-one *mono*hydrochloride 7-Chloro-10-(2-dimethylaminoethyl)dibenzo [*b*,*e*]-1,4-diazepin-11-one *mono*hydrochloride 3-(4-Chlorophenyl)-1-[4-(2-hydroxyethyl-sulphonyl)phenyl]-2-pyrazoline 6-Chloropurine ... ... 4-Chloropyridinium chloride ... ... Chloroquine sulphate ... ... Chlorzoxazone ... ... Cinnarizine... ... ... Clofazimine ... ... Clonidine hydrochloride ... ... Clorazepic acid, dipotassium salt ... ... Cocarboxylase ... ... Coenzyme A ... ... Coenzyme A, trilithium salt ... ... 2,4,6-Collidine ... ... Coumetetralyl ... ... Creatinine ... ... Creatinine hydrochloride ... ... *o*-Cresolphthalein-6,6′-di(methylaminodiacetic acid) 4-Cyano-1-methyl-4-phenylazacycloheptane ... 2-Cyanophenothiazine ... ... Cyanuric chloride ... ... 2-Cyclopentyl-2-(2-thienyl)glycollic acid ... Cyproheptadine hydrochloride ... ... Cytidine ... ... Cytosine ... ... Cytosine-1 β-D-arabinoside hydrochloride ... Debrisoquine sulphate ... ... Decahydro-4a-hydroxy-2,8,8-trimethyl-2-naphthoic acid lactone 3,4,5,6,7,8,9,10,11,12-Decahydro-7,14,16-trihydroxy-3-methyl-2-benzoxacyclotetradecin-1-one 1,5-Decanolactone ... ... Dehydracetic acid of a purity not less than 96 per cent. 2′-Deoxyadenosine ... ... 2′-Deoxyadenosine 5′-(disodium dihydrogen triphosphate) 2′-Deoxycytidine 5′-(sodium trihydrogen triphosphate) 2′-Deoxyguanosine ... ... 2′-Deoxyguanosine 5′-(tetrasodium triphosphate) 2′-Deoxyuridine ... ... Dextromoramide hydrogen (+)-tartrate ... 2,5-Diamino-7-ethoxyacridinium lactate ...	8·3%

1		2	3
29.35	Q. (*contd*)	Diamthazole	8·3%
		1,4–Diazabicyclo[2,2,2]octane	
		Diazepam	
		Diazinon	
		Diazoxide	
		1,3–Di(benzothiazol–2–ylthiomethyl)urea ...	
		3,5–Dibenzyltetrahydro–1,3,5–thiadiazine–2–thione	
		2–(3,5–Di*tert*butyl–2–hydroxyphenyl)benzotriazole	
		$N^6O^{2'}$–Di–*n*–butyryladenosine 3′,5′–(sodium cyclic phosphate)	
		1–(2,3–Dichloroallyl)pyridinium chloride ...	
		1–[2–(2,4–Dichlorobenzyloxy)–2–(2,4–dichlorophenyl) ethyl]imidazolium nitrate	
		2,6–Dichloro–3,5–dicyano–4–phenylpyridine ...	
		3,5–Dichloro–4–hydroxylutidine...	
		2–(3,4–Dichlorophenyl)–4–methyl–1,2,4–oxadiazolidinedione	
		2,4–Dichloro–α–pyrimidin–5–ylbenzhydrol ...	
		1,3–Di–(3–*iso*cyanato–4–methylphenyl)–1,3–diazacyclobutane–2,4–dione	
		2,3–Dicyano–1,4–dithia–anthraquinone ...	
		NN–Dicyclohexylbenzothiazole–2–sulphenamide	
		2,4–Diethyl–6–*iso*propoxy–1,3,5–triazine ...	
		OO–Diethyl *O*–3,5,6–trichloro–2–pyridyl phosphorothioate	
		Dihydrallazine *mono*sulphate	
		4,5–Dihydro–2,3:6,7–dibenzazepine	
		3,4–Dihydro–2–methoxypyran	
		Dihydronicotinamide–adenine dinucleotide, disodium salt	
		Dihydronicotinamide–adenine dinucleotide phosphate, tetrasodium salt	
		2,3–Dihydropyran	
		3–(3β,17β–Dihydroxyandrost–5–en–17α–yl)propionic acid lactone	
		2,4–Dihydroxyquinoline	
		2,4–Dihydroxyquinoline, *mono*sodium derivative	
		Dimethisoquin *mono*hydrochloride	
		5,6–Dimethylbenzimidazole	
		2,3–Dimethyl–1–phenyl–4–*iso*propyl–5–pyrazolone	
		NN–Dimethyl–2–(tribromopyrazol–1–yl)propionamide	
		2,6–Dimethyl–4–*n*–tridecylmorpholine ...	
		1,5–Di–(5–nitro–2–furyl)pentadien–3–one amidinohydrazone hydrochloride	
		Diosgenin	
		Diperodon	
		Diphenoxylate hydrochloride	
		Dipyridamole	
		Dithiazanine iodide	
		1,12–Dodecanolactam	
		1,5–Dodecanolactone	
		Dodemorph acetate	
		Dothiopin hydrochloride	
		Doxapram hydrochloride	
		Doxepin hydrochloride	
		Droperidol	
		Dropropizine	
		Drostanolone tetrahydropyran–2–yl ether ...	

1		2	3
29.35	Q. (*contd*)	Endothal	8·3%
		Ethionamide	
		3–Ethoxycarbonyl–1–phenyl–5–pyrazolone ...	
		2–Ethoxy–3,4–dihydropyran	
		2–Ethyl–3–hydroxy–4–pyrone	
		1–(2–Ethylphenyl)–3–methyl–5–pyrazolone ...	
		5–Ethyl–2–picoline	
		Fentanyl dihydrogen citrate	
		Flavin-adenine dinucleotide	
		Flavoxate hydrochloride	
		Fluopromazine *mono*hydrochloride	
		Fluorescein–2′,7′–di(methylaminodiacetic acid)	
		4′–Fluoro–4–[4–(2–pyridyl)piperazin–1–yl] butyrophenone	
		5–Fluorouracil	
		Fluphenazine	
		Fluphenazine *O*–*n*–decanoate	
		Fluphenazine dihydrochloride	
		Fluspirilene	
		Furan	
		D–Glucuronolactone	
		Glycopyrronium bromide	
		Guanethidine *mono*sulphate	
		Guanine	
		Guanine hydrochloride	
		Guanosine 5′–(disodium phosphate)	
		Guanosine 5′–(trisodium hydrogen triphosphate)	
		Haloperidol	
		Hecogenin	
		Hecogenin acetate	
		1,3,4,6,7,8–Hexahydro–4,6,6,7,8,8–hexamethylindeno–[5,6–*c*]pyran	
		Hexa(methoxymethyl)melamine	
		Hexetidine	
		2–*n*–Hexyl–1,4–butyrolactone	
		Histamine acid phosphate	
		Histamine dihydrochloride	
		L–Histidine	
		L–Histidine *mono*hydrochloride	
		DL–Histidine *mono*hydrochloride	
		Hydrallazine hydrochloride	
		2–(2–Hydroxy–3,5–di*tert*pentylphenyl)benzotriazole	
		4–Hydroxy–1–methylpiperidine	
		7–Hydroxy–7–(1–methyl–4–piperidyl)–1,2:5,6–dibenzocycloheptatriene hydrochloride	
		3–Hydroxy–*N*–(3–morpholinopropyl)–2–naphthamide	
		2–(2–Hydroxyphenyl)benzotriazole	
		4–Hydroxypiperidine	
		L–Hydroxyproline	
		3–Hydroxypyridine	
		2–(6–Hydroxy–*m*–tolyl)benzotriazole	
		5–Hydroxy–DL–tryptophan	
		Hydroxyzine dihydrochloride	
		Hydroxyzine embonate	
		Hypoxanthine	
		Idoxuridine	
		Imidazole	
		Indole	
		Indomethacin	
		Inosine	
		Inosine 5′–(disodium phosphate)	

1		2	3
29.35	Q. (*contd*)	Inosine 5′–(trisodium pyrophosphate)	8·3%
		Iproniazid *mono*phosphate	
		Isatin	
		Isocarboxazid	
		Isoniazid	
		Isothipendyl *mono*hydrochloride	
		Levallorphan hydrogen tartrate	
		Levorphanol hydrogen tartrate	
		Lidoflazine	
		Maltol	
		Mebhydrolin napadisylate	
		Menaphthone hydrogen bisulphite–2–hydroxy–4,6–dimethylpyrimidine complex	
		Mepenzolate bromide	
		6–Mercaptopurine	
		Methixene hydrochloride	
		Methotrexate	
		2–Methoxyphenothiazine	
		Methyl 3–amino–5,6–dichloropyrazine–2–carboxylate	
		Methyl 5–benzoylbenzimidazol–2–ylcarbamate	
		Methyl 1–(*n*–butylcarbamoyl)benzimidazol–2–ylcarbamate	
		6–Methyl–l,3–dithiolo[4,5–*b*]quinoxalin–2–one	
		Methylenedi–(1,6–hexanolactam), mixed isomers	
		2–Methylindole	
		Methyl phenidate *mono*hydrochloride	
		Methyl 1–(1–phenylethyl)imidazole–5–carboxylate hydrochloride	
		3–Methyl–1–phenyl–5–pyrazolone	
		1–Methylpiperazine	
		1–Methylpyrrole	
		1–Methyl–2–pyrrolidone	
		2–(4–Methylsulphonylphenyl)imidazo[1,2–*a*] pyridine	
		3–Methyl–1–(3–sulphophenyl)–5–pyrazolone ...	
		6–Methyl–2–thiouracil	
		4–Methylumbelliferone	
		Methyprylone	
		Metyrapone	
		2–(Morpholinodithio)benzothiazole	
		1–(2–Morpholinoethyl)–5–nitroimidazole ...	
		Nialamide	
		*iso*Nicotinamide	
		Nicotinamide–adenine dinucleotide	
		Nicotinamide-adenine dinucleotide phosphate, *mono*sodium salt	
		Nicotinyl alcohol	
		Nifuratel	
		Nitrazepam	
		6–Nitrobenzimidazole	
		Nitrofarantoin of which not more than 5·0 per cent. by weight passes a sieve having a nominal width of aperture of 75 micrometres	
		Nitron	
		1,8–Octanolactam	
		11–Oxa–1,16–hexadecanolactone	
		12–Oxa–1,16–hexadecanolactone	
		Oxandrolone	
		Oxymetazoline hydrochloride	
		Oxyphencyclimine hydrochloride	

1		2	3
29.35	Q. (*contd*)	Pancuronium bromide (−)–Pantolactone (±)–Pantolactone, which yields on hydrolysis not more than 5 parts per million by weight of cyanides calculated as CN Pemoline Pentachloropyridine 1,15–Pentadecanolactone Phenazopyridine *mono*hydrochloride Phenbutrazate hydrochloride Pheniramine hydrogen maleate Phenmetrazine hydrochloride Phenoperidine hydrochloride Phenprocoumon Phentolamine *mono*mesylate 2–Phenylindole 4–(3–Phenylpropyl)pyridine α–Phenylpyrrolidinoacetamide Phosalone 2–Picoline Picoline, mixed isomers Picolinic acid Pimozide Pipenzolate bromide Piperidolate hydrochloride Piritramide Potassium 4–amino–3,5,6–trichloropicolinate Pramoxine hydrochloride Prazepam L–Proline DL–Proline Prolintane hydrochloride Propantheline bromide 1,3–Propiolactone *iso*Propyl 2–(thiazol–4–yl)benzimidazol–5–ylcarbamate hydrochloride 6–*n*–Propylthiouracil Prothionamide Pyrazinamide 2–Pyridone 3–Pyridyl dimethylcarbamate Pyrrobutamine pentahydrogen diphosphate Pyrrolidine 2–Pyrrolidone Quinuronium sulphate Skatole Sodium D–*iso*ascorbate Sodium dehydracetate Spironolactone Tetrabenazine Tetracosactide hexa-acetate Tetra(dichloro–1,3,5–triazinetrione)–trichloro–1,3,5–triazinetrione complex, tetrapotassium derivative Tetrahydro–2,5–dimethoxyfuran Tetrahydro–3,5–dimethyl–1,3,5–thiadiazine–2–thione (+)–Tetrahydro–4–methyl–2–(2–methylprop–1–enyl)pyran (−)–Tetrahydro–4–methyl–2–(2–methylprop–1–enyl)pyran (±)–Tetrahydro–4–methyl–2–(2–methylprop–1–enyl)pyran	8·3%

SCHEDULE 2—Part III—*conrinued*

1		2	3
29.35	Q. (*contd*)	1,4,5,6–Tetrahydro–1–methyl–2–[2–(3–methyl–2–thienyl)vinyl] pyrimidine tartrate 2–(Tetrahydro–5–methyl–5–vinyl–2–furyl) propan–2–ol 2,3,5,6–Tetrahydro–6–phenylimidazo[2,1–*b*] thiazole hydrochloride Tetrahydrozoline *mono*hydrochloride ... ... Tetramisole ... ... Thiabendazole ... ... Thiethylperazine di(hydrogen maleate) ... Thioguanine ... ... Thionazin ... ... Thiotepa ... ... Thymidine ... ... Thymidine 5′–(trisodium hydrogen triphosphate) Thymine ... ... Thymolphthalein–2,2′–di(methylaminodiacetic acid) Triallyl cyanurate ... ... 2–(3–Trifluoromethylanilino)nicotinic acid ... 4,4,4–Trifluoro–1–(2–thienyl)butane–1,3–dione Trifluperidol ... ... Trifluperidol hydrochloride ... ... Tri–(2–hydroxyethyl)–1,3,5–triazinetrione ... Trimetaphan *mono*–(+)–camphorsulphonate ... Trimetazidine dihydrochloride ... ... Tri–(2–methylaziridin–1–yl)phosphine oxide ... 1,3,3–Trimethylindolin–2–ylideneacetaldehyde... 1,3,3–Trimethyl–2–methyleneindoline ... ... Tripelennamine *mono*hydrochloride ... ... 4–(Triphenylmethyl)morpholine ... ... Tryptamine hydrochloride ... ... L–Tryptophan ... ... DL–Tryptophan ... ... Uracil ... ... Uric acid ... ... Uridine ... ... Uridine 3′–(dihydrogen phosphate) ... ... 5–Vinyl–2–picoline ... ... *N*–Vinyl–2–pyrrolidone ... ... Viprynium embonate ... ... Xanthen–9–carboxylic acid ... ... Xanthine ... ... Xylometazoline hydrochloride ... ... Zinc di–(2–thiobenzimidazole)	8·3%
29.36		N^1–Acetylsulphamethoxypyridazine ... ... 3–*iso*Butyl–6–chloro–3,4–dihydrobenzo–1,2,4–thiadiazine–7–sulphonamide 1,1–dioxide Chloramine T ... ... 5–Chloroaniline–2,4–disulphonamide ... ... 2–Dimethylsulphamoylphenothiazine ... ... Epithiazide ... ... Fast Red ITR Base ... ... Frusemide ... ... Glibenclamide ... ... Sulphadimidine esylate, sodium derivative ... Sulphamethoxypyridazine ... ... Sulphanilamide ... ... Sulphathiazole ... ... Thiothixene ... ... Tolazamide	8·9%

SCHEDULE 2—Part III—*continued*

1		2	3
29.37		*o*–Cresolsulphonephthalein–6,6′–di(methylaminodiacetic acid) *o*–Cresolsulphonephthalein–6,6′–di (methylaminodiacetic acid), tetrasodium salt 1,3–Propanesultone ... ... Thymolsulphonephthalein–2,2′–di–(methylaminodiacetic acid)	10·3%
29.38	A.	Ergosterol	5·6%
29.38	B.II.	D–Biotin ... ... Dexpanthenol ... ... (+)–*N*–(3–Ethoxypropyl)–2,4–dihydroxy–3,3–dimethylbutyramide Pyridoxal 5–(dihydrogen phosphate) ... ... Riboflavine... ... ... Sodium D–pantothenate	4·6%
29.38	B.III.	Calcium folinate ... ... Pteroylmonoglutamic acid	11·5%
29.38	B.IV.	L–Ascorbic acid ... ... Ascorbyl palmitate	7·6%
29.38	B.V.	Calciferol ... ... Nicotinamide ... ... Phytomenadione ... ... (+)–α–Tocopherol ... ... (+)–α–Tocopheryl acetate ... ... (+)–α–Tocopheryl hydrogen succinate ... Vitamin D_2 resin	7·2%
29.39	D.II.	(+)–Aldosterone ... ... Betamethasone 17–benzoate ... ... Deoxycorticosterone acetate ... ... Deoxycorticosterone 21–D–glucoside ... ... Deoxycorticosterone pivalate ... ... Deprodone ... ... Dexamethasone ... ... Dexamethasone 21–(disodium phosphate) ... Dexamethasone 21–*iso*nicotinate ... ... Dexamethasone 21–(3–phenylpropionate) ... Fluclorolone acetonide ... ... Fludrocortisone 21–acetate ... ... Flumethasone ... ... Flumethasone 21–pivalate ... ... Fluocinolone acetonide ... ... Fluocinolone acetonide 21–acetate ... ... 9α–Fluoro–11β,17α,21–trihydroxypregna–1,4–diene–3, 20–dione 21–acetate Flurandrenolone ... ... 3β–Hydroxypregn–5–en–20–one ... ... Methylprednisolone ... ... Methylprednisolone 21–acetate ... ... Paramethasone 21–acetate ... ... Triamcinolone ... ... Triamcinolone acetonide ... ... Triamcinolone acetonide 21–(3,3–dimethylbutyrate) ... ... Triamcinolone 16,21–diacetate	8·9%

SCHEDULE 2—Part III—*continued*

1		2	3
29.39	E.	17β–Acetyl–6–chloro–17α–hydroxyoestra–4,6–dien–3–one acetate ... ... 17α–Allyloestr–4–en–17β–ol ... ... Chlormadinone acetate ... ... Clostebol acetate ... ... 3–Cyclopentyloxy–17α–hydroxypregna–3,5–dien–20–one acetate 3–Cyclopentyloxypregna–3,5–dien–20–one Delmadinone acetate 6α,7α–Difluoromethylene–6β–fluoro–17α–hydroxypregna–1,4–diene–3,20–dione acetate Drostanolone propionate... ... ... Dydrogesterone ... ... Edogestrone ... ... 17α–Ethyloestr–4–en–17β–ol ... ... Ethynodiol diacetate ... ... Flugestone 17–acetate ... ... Fluoxymesterone ... ... Lynoestrenol ... ... Medroxyprogesterone acetate ... ... Methandienone ... ... Nandrolone laurate ... ... (−)–Noradrenaline ... ... (−)–Noradrenaline hydrogen tartrate ... ... Norethandrolone ... ... Norethisterone ... ... Norethisterone acetate ... ... (±)–Norgestrel ... ... Oxymesterone ... ... Oxymetholone ... ... Oxytocin ... ... Oxytocin dihydrogen citrate ... ... Quinestradol ... ... Quinestrol ... ... Vasopressin ... ... Vasopressin tannate	8·9%
29.41	A.I.	Digitalin; digitonin; digitoxin	7·6%
29.41	D.I.	Aesculin	8·9%
29.41	D.VI.	Ouabain	8·9%
29.41	D.VIII.	Salicin	8·9%
29.42	A.II.	Papaverine ... ... Papaverine hydrochloride ... ... Papaverine hydrogen sulphate	10·8%
29.42	B.II.	Cinchonidine ... ... Cinchonidine sulphate ... ... Cinchonine ... ... Ethyl quinine carbonate	7·6%
29.42	C.II.a)	Cocaine, of a purity not greater than 97·5 per cent. by weight	—
29.42	C.II.b)	Cocaine, of a purity not greater than 97·5 per cent. by weight	8·9%
29.42	C.IV.	*pseudo*Ephedrine ... ... *pseudo*Ephedrine hydrochloride	10·2%

SCHEDULE 2—Part III—*continued*

1		2	3
29.42	C.V.	1–*n*–Hexyltheobromine ... ... Theobromine	6·4%
29.42	C.VII.	18β–Acetoxy–10β,17α–dimethoxy–16β–methoxycarbonyl–3–oxo–2,3–seco–20α–yohimbane Alcuronium chloride ... ... Arecoline-acetarsol ... ... Arecoline hydrobromide ... ... Colchicine ... ... Deptropine dihydrogen citrate ... ... Dihydroergotamine *mono*mesylate ... ... Dimenhydrinate ... ... Ergotamine tartrate ... ... Hyoscine *n*–butylobromide ... ... Lobeline hydrochloride ... ... Lobeline sulphate ... ... (+)–Lysergic acid ... ... Lysergide tartrate-methanol complex ... ... Lysuride hydrogen maleate ... ... Phenmetrazine theoclate ... ... Prajmalium bitartrate ... ... Reserpine ... ... Vinblastine sulphate ... ... Vincristine sulphate ... ... Xanthinol nicotinate ... ... Yohimbine *mono*hydrochloride	6·7%
29.43	A.	D–Mannose ... ... Raffinose ... ... L–Rhamnose	12%
29.43	B.	D–Arabinose ... ... L–Arabinose ... ... D–Erythrose ... ... Fructose 1–(barium phosphate) ... ... Fructose tetranicotinate, mixed isomers ... L–Fucose ... ... D–Galactose ... ... Galactose 6–(barium phosphate) ... ... Gentiobiose ... ... *di*Magnesium hydrogen D–ribose 5–phosphate 1–pyrophosphate Maltose ... ... Mannose 6–(barium phosphate) ... ... D–Melezitose dihydrate ... ... D–Ribose ... ... Ribose 5–(barium phosphate) ... ... Sorbose ... ... Sucrose diacetate hexa*iso*butyrate ... ... Turanose ... ... D–Xylose	16%
29.44	C.	Amphotericin B ... ... Bacitracin zinc ... ... Clindamycin hydrochloride ... ... Clindamycin 2′–palmitate hydrochloride ... Clomocycline, sodium salt ... ... Colistin sulphate ... ... Colistin sulphomethate sodium ... ... Cycloserine...	6·4%

SCHEDULE 2—Part III—*continued*

1		2	3
29.44	C. (*contd*)	Erythromycin ethyl succinate	6·4%
		Erythromycin lactobionate	
		Gentamicin sulphate	
		Guamecycline dihydrochloride	
		Lincomycin hydrochloride	
		Lucensomycin	
		Lymecycline	
		Natamycin	
		Novobiocin	
		Novobiocin calcium	
		Novobiocin sodium	
		Nystatin	
		Paromomycin sulphates	
		Pristinamycin	
		Rifampicin	
		Rifamycin B diethylamide, *mono*sodium derivative	
		Rolitetracycline nitrate	
		Rubidomycin hydrochloride	
		Sodium cephalothin	
		Sodium fusidate	
		Spectinomycin dihydrochloride	
		Spectinomycin sulphate	
		Spiramycin	
		Thiostrepton	
		Vancomycin hydrochloride	
		Viomycin sulphate	
		Virginiamycin	
29.45		Ferrous sulphate-glycine complex	12·8%
		Potassium *tert*butoxide	
		Potassium methoxide	
		Sodium dihydridodi-(2-methoxyethoxy) aluminate	
		Sodium ethoxide	
		Sodium methoxide	
30.02	A.	Foot-and-mouth disease vaccine	7·6%
32.05	A.	Canthaxanthin	8%
		Carotene	
32.07	A.III.	Lithopones, being pigments consisting of barium sulphate and zinc sulphide and containing not less than 28 per cent. by weight of zinc sulphide	7·6%
32.07	A.VI.b)	Pigments, dry, which contain (*a*) hydrated iron oxides as the sole colouring agent and (*b*) not more than 1 per cent. by weight of total silica, and which, when spread evenly over a transparent substrate at a density of 13 grammes of pigment per square metre in a clear binder of refractive index 1·52, have an opacity of not more than 30 per cent. when measured by Ministry of Defence Specification DEF–1053 Method 12 modified by using the red filter of the reflectometer recommended therein	8·9%
34.04		Artificial waxes, being partial esters of the acids derived from montan wax, and having an acid value of not less than 10 and not more than 20 and a saponification value of not less than 110	6·4%

SCHEDULE 2—Part III—*continued*

1		2	3
38.03	**B.**	Acid-activated montmorillonite which, when examined by X-ray powder diffraction, shows four principal lines corresponding to crystal interplanar spacings (*d* values) of 0·44, 0·40, 0·33 and 0·25 nanometres, the line corresponding to 0·40 nanometre being the most intense	7%
38.15		Mixtures consisting of *N–tert* butylbenzothiazole–2–sulphenamide and *N*–cyclohexanesulphenylphthalimide and containing not less than 45 per cent. by weight of each constituent Prepared rubber accelerators, being sulphides of alkylphenols, and containing not less than 20 per cent. by weight and not more than 30 per cent. by weight of sulphur in all Prepared rubber accelerators containing not less than 80 per cent. by weight of *NNN'*–trimethylthiourea	8·3%
38.19	**T.**	Amines, mixed primary aromatic, containing not less than 4·5 per cent. by weight and not more than 5·5 per cent. by weight of nitrogen calculated as N Calcined bauxite ... ... Chlordane ... . Mixed alkyl-substituted benzenesulphonic acids having an acid value not greater than 125	11·5%
39.01	**C.III.**	Poly–[2,2–di–(4–hydroxyphenyl)propane carbonate] moulding compounds, containing glass fibres which amount to not less than 25 per cent. by weight of the product and not more than 45 per cent. by weight of the product Poly–[2,2–di–(4–hydroxyphenyl)propane carbonate], uncompounded, or compounded with other materials which do not exceed 3 per cent. by weight of the product Scrap photographic (including cinematographic) and X-ray film	12·8%
39.01	**C.IV.**	Nylon 6 in the forms covered by Note 3(*b*) of Chapter 39, containing not more than 2 per cent. by weight of titanium dioxide and not more than 2·5 per cent. by weight of carbon black, but not otherwise compounded	14%
39.01	**C.VII.**	Scrap photographic (including cinematographic) and X-ray film	11·5%
39.02	**C.VI.a)**	Copolymers solely of allyl alcohol with styrene, which have an acetyl value of not less than 190	12·8%
39.02	**C.VI.b)**	Copolymers solely of allyl alcohol with styrene, which have an acetyl value of not less than 190	14·7%
39.02	**C.VII.a)**	Poly(vinyl chloride), emulsion-polymerised, in powder form and of natural colour, unplasticised but compounded with not less than 1·3 per cent. by weight and not more than 2·5 per cent. by weight of artificial wax, and having a viscosity number of not less than 150 and not more than 170 when determined by Method 404A of British Standard 2782:1970	12·8%

SCHEDULE 2—Part III—*continued*

1		2	3
39.02	**C.VII.a)** *(contd)*	Poly(vinyl chloride) having an apparent density of not more than 0·3 grammes per millilitre and a viscosity number of not less than 170 when tested by the methods described in British Standard 2782:1970 and of which not more than 5 per cent. by weight is retained by a sieve having a nominal width of aperture of 150 micrometres	12·8%
39.02	**C.XI.**	Poly(vinyl butyral) sheet, of a thickness not greater than 1·2 millimetres and of a width not less than 35 centimetres	10·8%
39.02	**C.XII.**	Acrylic sheet, transparent, colourless, of a thickness not less than 1·5 millimetres and not greater than 25·0 millimetres, which, when kept for 24 hours at a temperature of 110° centigrade, undergoes a linear shrinkage of not more than 10 per cent. and which, when kept for 24 hours at a temperature of 145° centigrade, undergoes a linear shrinkage of not less than 37·5 per cent.	13·4%
39.03	**B.II.b)2.**	Scrap photographic (including cinematographic) and X-ray film	8·9%
39.03	**B.III.a)**	Cellulose acetate, where the weight of the acetyl content, calculated as acetic acid, is not less than 60 per cent. of the weight of the cellulose acetate, not being cellulose acetate plasticised or otherwise compounded	12·1%
39.03	**B.III.b)4.aa)**	Scrap photographic (including cinematographic) and X-ray film	8·9%
39.03	**B.IV.a)**	Cellulose acetate butyrate, not plasticised or otherwise compounded Cellulose acetate propionate, not plasticised or otherwise compounded Cellulose propionate, not plasticised or otherwise compounded	8·9%
39.03	**B.IV.b)1**	Cellulose acetate butyrate compounded with other materials which do not exceed 25 per cent. by weight of the product, in the forms covered by Note 3(*b*) of Chapter 39	7·6%
39.03	**B.IV.b)4.aa)**	Scrap photographic (including cinematographic) and X-ray film	7%
39.03	**B.IV.b)4.bb)**	Cellulose acetate butyrate compounded with other materials which do not exceed 25 per cent. by weight of the product, in the forms covered by Note 3(*b*) of Chapter 39	8·9%
39.03	**B.V.a)2.**	Carboxymethylcellulose, aluminium salt ... Ethylhydroxyethylcellulose ... ... Hydroxybutylmethylcellulose ... ... Hydroxyethylcellulose ... ... Hydroxypropylcellulose	12·1%
39.03	**B.V.b)2.bb)**	Ethylhydroxyethylcellulose ... ... Hydroxybutylmethylcellulose ... ... Hydroxyethylcellulose ... ... Hydroxypropylcellulose	12·8%

SCHEDULE 2—Part III—*continued*

1		2	3
44.05	**C.**	Stavewood of white oak (Quercus alba) not exceeding 1·38 metres long 42 millimetres thick and 204 millimetres wide	—
44.08		Staves of white oak (Quercus alba) not exceeding 1·38 metres long 42 millimetres thick and 204 millimetres wide	2·8%
48.03		Genuine vegetable parchment paper of a substance not exceeding 75 grammes per square metre	10·4%
50.05		Yarn spun from silk waste other than noil, not dyed and not put up for retail sale	2·8%
51.01	**A.**	Yarn wholly of poly(glycollic acid)	7·2%
58.02	**A.II.**	"Synthetic Grass" being a knitted pile fabric with a pile of green polyamide strip of not less than 350 decitex of heading No. 51.02 and a ground of polyester and polyamide man-made fibres	16%
59.03		Bonded fibre fabrics containing not less than 95 per cent. by weight, calculated on the dry material, of synthetic polyamide (fibres and fibrid bonding) materials which do not melt below 300° centigrade	9·6%
69.09	**B.II.**	Catalyst carriers in the form of spheres, consisting of aluminium oxide and silica whether or not combined together, and containing not more than 12·5 per cent. by weight of total silica, and of which (*a*) not less than 99 per cent. by weight passes a sieve having a nominal width of aperture of 2·40 millimetres and (*b*) not less than 99 per cent. by weight is retained by a sieve having a nominal width of aperture of 1·00 millimetre	6%
70.03		Amber-coloured tubing of soda glass, not being glass containing 0·25 per cent. or more of cadmium, free or combined, calculated as Cd Tubing of glass which contains not less than 58 per cent. by weight of lead compounds estimated as PbO and not more than 6·5 per cent. by weight of alkali metal compounds estimated as K_2O Tubing of neutral glass, in straight lengths and capable of passing a test corresponding with the test for limit of alkalinity of glass prescribed by British Pharmacopoeia, not including (*a*) glass with a content of more than 85 per cent. of silica and boric oxide together, or (*b*) glass of fused silica or fused quartz	5·6%
70.18		Optical glass in the form of sheets, slabs or moulded lens blanks, having, with reference to the D line of sodium, a refractive index (n_D) not less than 1·5625 and not greater than 1·5650 and a dispersive power (νD) not less than 60·0 and not greater than 61·5	7·2%

1		2	3
70.18 (*contd*)		Optical glass in the form of sheets, slabs or moulded lens blanks, having, with reference to the D line of sodium, a refractive index (n_D) not less than 1·612 and not greater than 1·615 and a dispersive power (V_D) not less than 43·5 and not greater than 45·0; having also at a wavelength of 400 nanometres a light transmission for a 25 millimetres path of not less than 83 per cent.; and which acquires no visible stain when kept for 15 minutes at a temperature of 25° centigrade in contact with a buffered sodium acetate solution having a pH value of 4·6	7·2%
70.20	**A.**	Glass fibres, loose, unfelted, having a diameter not greater than 3 micrometres	8·8%
73.12	**C.V.a)1.**	Iron or steel strip in coils, completely clad on both sides with alloy steel containing not less than 17 per cent. by weight of chromium and not less than 7 per cent. by weight of nickel the cladding layers each being less than 25 per cent. of the total thickness, of a width of not less than 200 millimetres nor more than 460 millimetres, and of a total thickness of not less than 2·5 millimetres nor more than 6 millimetres	5·6%
73.12	**C.V.a)2.**	Iron or steel strip in coils, completely clad on both sides with alloy steel containing not less than 17 per cent. by weight of chromium and not less than 7 per cent. by weight of nickel the cladding layers each being less than 25 per cent. of the total thickness, of a width of not less than 200 millimetres nor more than 460 millimetres, and of a total thickness of not less than 2·5 millimetres nor more than 6 millimetres	6·4%
73.14		Iron-nickel alloy wire, copper-clad and nickel-plated, having an overall diameter of not less than 400 micrometres and not more than 450 micrometres, the nickel plating being not less than 2 micrometres and not more than 15 micrometres in thickness; the whole containing not less than 20 per cent. by weight of copper, not less than 25 per cent. by weight of nickel and not less than 40 per cent. by weight of iron, and having, when measured on an 0·20 metre length, a percentage elongation not less than 18 and not more than 25, and a tensile strength not less than 430 newtons per square millimetre and not more than 530 newtons per square millimetre, the rate of straining being 50 millimetres per minute Nickel plated iron or steel wire, the wire having a diameter of not less than 0·005 inch nor more than 0·250 inch and the nickel plating being not less than 0·0001 inch and not more than 0·0005 inch	6·4%

1		2	3
73.15	B.VI.b)	Cold-rolled steel strip, with dressed edges, in coils, the strip being less than 0·004 inch in thickness and not less than $\frac{1}{4}$ inch nor more than 4 inches in width, containing not less than 16 per cent. by weight nor more than 18 per cent. by weight of chromium and not less than 6 per cent. by weight nor more than 8 per cent. by weight of nickel and being of a tensile strength of more than 115 tons per square inch Cold-rolled steel strip, with dressed edges, in coils, the strip being less than 0·004 inch in thickness and not less than $\frac{1}{16}$ inch nor more than 4 inches in width, containing not less than 16 per cent. by weight nor more than 18 per cent. by weight of chromium, and not less than 6 per cent. by weight nor more than 8 per cent. by weight of nickel, and being of a tensile strength of not less than 120 tons per square inch Cold-rolled steel strip, with dressed edges, in coils, the strip being not less than 0·004 inch nor more than 0·040 inch in thickness and not less than 0·0625 inch nor more than 0·24 inch in width, containing not less than 16 per cent. by weight nor more than 18 per cent. by weight of chromium, and not less than 6 per cent. by weight nor more than 8 per cent. by weight of nickel, and being of a tensile strength of not less than 120 tons per square inch	6·4%
73.23	B.	Tinplate containers, not being circular or rectangular, consisting of a can lipped for sealing, plain or printed externally and lacquered internally, with internal dimensions of not less than 120 millimetres nor more than 168 millimetres in length, not less than 85 millimetres nor more than 120 millimetres at the widest point and not less than 45 millimetres nor more than 70 millimetres in depth, of a minimum capacity of 445 cubic centimetres and a maximum capacity of 940 cubic centimetres scored for opening with opening key attached to base, and related sealing lids	5·6%
73.40	B.	Sintered alloy steel fibre in the form of flat rectangular porous sheets, re-inforced on one or both sides with alloy steel wire mesh, of an overall thickness of not less than 0·35 millimetre nor more than 1·15 millimetres, and of such length and width that the area of one side of a sheet is not less than 450 square centimetres nor more than 11,620 square centimetres	6·4%
74.01		Copper alloy containing not less than 99·8 per cent. by weight of copper and not less than 0·08 per cent. nor more than 0·11 per cent. by weight of silver as the major alloying element, in the form of billets of a diameter of not less than 149 millimetres nor more than 156 millimetres and of a length of not less than 1,358 millimetres nor more than 1,385 millimetres	—

SCHEDULE 2—Part III—*continued*

1	2	3
76.03	Aluminium alloy strip in coils, containing not less than 18 per cent. by weight and not more than 22 per cent. by weight of tin and not less than 0·7 per cent. by weight and not more than 1·5 per cent. by weight of copper as the major alloying elements, and having a width of not less than 75 millimetres and not more than 230 millimetres and a thickness of not less than 4·5 millimetres and not more than 6·5 millimetres Aluminium discs of a minimum value of £0·5000 per lb., not less than 6 inches nor more than 18 inches in diameter and not less than 0·033 inch nor more than 0·036 inch in thickness and which, when either face is placed on a flat surface, do not deviate from the flat by more than 0·010 inch at any point	9·6%
81.02 B.	Molybdenum flat strip in coils, containing not more than 0·05 per cent. by weight of iron and not more than 0·01 per cent. by weight of nickel as major impurities, of a thickness of not less than 0·02 millimetre and not more than 1·3 millimetres, and of a width of not less than 0·5 millimetre and not more than 3·6 millimetres Molybdenum, of a purity not less than 99·8 per cent., in the form of rods (whether or not threaded at the ends) not less than 55 inches nor more than 100 inches in length and not less than $1\frac{7}{32}$ inches nor more than $2\frac{1}{16}$ inches in diameter Molybdenum, of a purity not less than 99·8 per cent. in the form of rods of not less than 18 inches and not more than 100 inches in length and of not less than $2\frac{1}{4}$ inches and not more than $4\frac{1}{4}$ inches in diameter and whether or not threaded at the ends	6·4%
81.02 C.	Molybdenum, of a purity not less than 99·8 per cent., in the form of rods (whether or not threaded at the ends) not less than 55 inches nor more than 100 inches in length and not less than $1\frac{7}{32}$ inches nor more than $2\frac{1}{16}$ inches in diameter Molybdenum, of a purity not less than 99·8 per cent. in the form of rods of not less than 18 inches and not more than 100 inches in length and of not less than $2\frac{1}{4}$ inches and not more than $4\frac{1}{4}$ inches in diameter and whether or not threaded at the ends	8%
81.04 D.I.	Chromium, electrolytic, in the form of cathode chips, which contains not more than 0·10 per cent. by weight of total oxygen, not more than 0·015 per cent. by weight of total aluminium, and not more than 0·001 per cent. by weight of aluminium compounds insoluble in boiling 5N hydrochloric acid and in boiling fuming perchloric acid, and estimated as Al	4%

SCHEDULE 2—Part III—*continued*

1		2	3
81.04	F.I.	Hafnium metal in the form of crushed pieces or sponge, containing not more than 7 per cent. by weight of zirconium and not more than 1 per cent. by weight of other alloying elements	2·8%
81.04	F.II.	Hafnium crystal bars consisting of hafnium wire on which hafnium crystals have been deposited	6%
81.04	G.I.	Manganese metal of a purity not less than 96 per cent. and not more than 99·5 per cent. and containing not more than 1·0 per cent. by weight of carbon and not more than 3·0 per cent by weight of iron	4%
81.04	O.I.	Zirconium sponge	4·8%
85.14		Microphones, of a kind for incorporation in hearing aids, approximately rectangular in shape, with a maximum thickness not exceeding 0·165 inch and a total of the length and width not exceeding 0·675 inch, exclusive of sound tube	5·6%
		The following apparatus for use in aircraft:	
85.15	A.I.	(*a*) very high frequency communication apparatus (VHF/COM) being transmitters covering a frequency band of at least 118 to 135·95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;	5·6%
85.15	A.II.	(*b*) very high frequency communication apparatus (VHF/COM) being transmitter–receivers covering a frequency band of at least 118 to 135·95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;	8·8%
85.15	A.III.	(*c*) very high frequency communication apparatus (VHF/COM) being receivers covering a frequency band of at least 118 to 135·95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;	11·2%
85.15	**B.**	(*d*) very high frequency omni-directional radio range apparatus (VOR), instrument landing system localiser apparatus (ILS/LOC), instrument landing system glide path apparatus (ILS/G.PATH); (*e*) apparatus combining the functions and capabilities of any of the apparatus specified in (*a*) to (*d*) above but excluding apparatus combining any of those functions and capabilities with any other function or capability; being in each case apparatus of a type approved by the Secretary of State, at the date of the relevant Order under Article 14(5) of the Air Navigation Order 1972, as amended, for use in aircraft of not more than 5,700 kg maximum total weight authorised, flying in controlled airspace in accordance with the Instrument Flight Rules as defined in the said Air Navigation Order, but not for use in other aircraft	8%

SCHEDULE 2—Part III—*continued*

1		2	3
85.18		Tantalum capacitors greater than 10 microfarads in capacitance, of a kind for incorporation in hearing aids, with a maximum length not exceeding 7 millimetres exclusive of leads and with a transverse cross section having a circumference not exceeding 14 millimetres Tantalum capacitors greater than 12 microfarads in capacitance of a working voltage of not less than 4 volts, of a kind for incorporation in hearing aids, with a maximum length not exceeding 8 millimetres exclusive of leads with a transverse cross section having a circumference not exceeding 13 millimetres Tantalum capacitors, of a kind for incorporation in hearing aids, with a maximum length not exceeding 7 millimetres exclusive of leads and with a transverse cross section having a circumference not exceeding 10 millimetres	5·6%
85.19	**B.**	Carbon track volume controls of a kind for incorporation in hearing aids, being of drum type with a cylindrical drum not exceeding 12 millimetres in diameter and 4 millimetres in thickness	6·4%
85.20	**B.**	Glass neon discharge lamps, having a metal cap fitted to each end and not exceeding 1 inch in overall length and $\frac{1}{2}$ inch in diameter over the caps	5·6%
85.28		Moving coil receivers having an overall diameter of 52 millimetres, of a kind for use with electro medical apparatus (for example, clinical audiometers)	4·4%
88.02	**B.I.b)**	Helicopters of an empty weight of 5,000 kilogrammes or more	4%
90.01	**A.**	Lenses, prisms, mirrors and other optical elements, not optically worked, of barium fluoride Optical windows of zinc sulphide, unmounted	11·2%
90.01	**B.**	Material consisting of a polarising film supported on one or both sides by transparent material	7·2%
90.19	**A.III.**	Aortic heart valves ... ... Mitral heart valves	8%
90.19	**B.I.**	Earphones, of a kind for incorporation in hearing aids, approximately rectangular in shape, with a maximum thickness not exceeding 0·165 inch and a total of the length and width not exceeding 0·675 inch exclusive of sound tube	4%
95.05	**A.II.**	Coral simply shaped in the form of cabochons, marquises, boutons or the like, polished but not faceted or otherwise worked	2·4%

SCHEDULE 2

Part IV

No import duty shall be charged on the following goods:—

Tariff heading	*Description*
1.	2.
48.18 B.I. **49.09 A.** **49.10 A.I.**	Trade advertising material, the primary purpose of which is to stimulate travel outside the United Kingdom.
49.11	Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the U.K.
49.11	Silk-screen prints and similar prints or impressions framed or unframed, produced from blocks, plates, stencils or other materials which have been hand-worked or otherwise prepared by the artist
84.34	Blocks, plates, stencils or other materials, hand-worked or otherwise prepared by the artist for producing engravings, etchings, lithographs, silk-screen and similar prints or impressions falling within heading No. 49.11 or 99.02

SCHEDULE 3

Part I

Articles 5(3) and 6(3)

Goods for which there is an entry "D†" or "E†" in column 4 of Schedule 1

Tariff Heading		Description	Rate of Import Duty (if any)	
1		2	3	
15.10	C.	(a) Products obtained from pinewood with a fatty acid content of 90% or more by weight		—
		(b) Other		3·6%
18.06	D. I. b) D. II. a) 2. D. II. b) 2. D. II. c) 2.	(a) In immediate packings of a net capacity of more than 500 g but not more than 1 kg		—
		(b) Other		4·8%
19.07	D.	(a) Ships' biscuits, crumbs and rusks		—
		(b) Other	D.	2%
19.08	A.	Gingerbread and the like—		
		(a) Without covering or filling		—
		(b) Other	D.	2%
19.08	B. I.	(a) Biscuits, wafers, rusks and cakes without covering or filling		—
		(b) Other	D.	2%
19.08	B. II. to V. (inclusive)	(a) Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry		—
		(b) Other	D.	2%
21.04	B.	(a) Containing tomato		8%
		(b) Other		4·8%
21.05	A.	(a) Containing tomato		8%
		(b) Other		4·8%
21.07	B. II. a)	(a) Ravioli	D.	1%
		(b) Other	D.	1·2%
21.07	C.I.	(a) Ice-cream (not including ice-cream powder) containing fat	D.	2%
		(b) Other		—
21.07	D. I.	Prepared yoghourt—		
		(a) With added flavouring or fruit	D.	2%
		(b) Other		—
21.07	F.I.a)1.cc)22.	(a) Hydrolysates of proteins; autolysates of yeasts		4·8%
		(b) Other		16%

SCHEDULE 3—Part I—*continued*

Tariff Heading		Description	Rate of Import Duty (if any)	
1		2	3	
21.07	F. I. a) 2. aa) F. I. a) 2. bb) F. I. b) 2. aa) F. I. b) 2. bb) F. I. c) 2. aa) F. I. c) 2. bb) F. I. d) 2. aa) F. I. d) 2. bb) F. I. e) 2. F. II. a) 2. aa) F. II. a) 2. bb) F. II. b) 2. aa) F. II. b) 2. bb) F. II. c) 2. aa) F. II. c) 2. bb) F. II. d) 2. F. III. a) 2. aa) F. III. a) 2. bb) F. III. b) 2. F. III. c) 2. F. III. d) 2. F. IV. a) 2. F. IV. b) 2. F. V. a) 2.	(a) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) (b) Other	D.	1·8% —
21.07	F. I. b) 1. F. I. c) 1. F. I. d) 1. F. I. e) 1. F. II. b) 1. F. II. c) 1. F. II. d) 1. F. III. b) 1. F. III. c) 1. F. III. d) 1. F. IV. b) 1. F. IV. c) F. V. b)	(a) Sweetfat (mixtures of edible fats and sugar) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) (c) Other	D. D.	1·8% 1·8% —
21.07	F. I. f) F. II. e) F. III. e)	(a) Sweetfat (mixtures of edible fats and sugar) (b) Other	D.	1·8% —
21.07	F. II. a) 1. F. III. a) 1. F. IV. a) 1. F. V. a) 1.	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) (c) Other	D. D.	1·8% 1·8% —

SCHEDULE 3—Part I—*continued*

Tariff Heading		Description		Rate of Import Duty (if any)
1		2		3
21.07	F. VI. a) 1. F. VII. a) 1.	In immediate packings of a net capacity of 1 kg or less—		
		(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D.	1·8%
		(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D.	1·8%
		(c) Other		—
		Other—		
		(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D.	6·6% 1·8%
		(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D.	6·6% 1·8%
		(c) Other		4·8%
21.07	F. VI. a) 2. F. VI. b) 2. F. VII. a) 2. F. VII. b) 2.	In immediate packings of a net capacity of 1 kg or less—		
		(a) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D.	1·8%
		(b) Other		—
		Other—		
		(a) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D.	6·6% 1·8%
		(b) Other		4·8%
21.07	F. VI. b) 1. F. VI. c) F. VII. b) 1.	In immediate packings of a net capacity of 1 kg or less—		
		(a) Sweetfat (mixtures of edible fats and sugar)	D.	1·8%
		(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D.	1·8%
		(c) Other		—
		Other—		
		(a) Sweetfat (mixtures of edible fats and sugar)	D.	6·6% 1·8%
		(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D.	6·6% 1·8%
		(c) Other		4·8%
21.07	F. VIII. a)	In immediate packings of a net capacity of 1 kg or less—		
		(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D.	1·8%
		(b) Other		—
		Other—		
		(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D.	6·6% 1·8%
		(b) Other		4·8%
21.07	F. VIII. b)	In immediate packings of a net capacity of 1 kg or less—		
		(a) Sweetfat (mixtures of edible fats and sugar)	D.	1·8%
		(b) Other		—
		Other—		
		(a) Sweetfat (mixtures of edible fats and sugar)	D.	6·6% 1·8%
		(b) Other		4·8%

SCHEDULE 3—Part I—*continued*

Tariff Heading		Description	Rate of Import Duty (if any)
1		2	3
21.07	F. IX.	In immediate packings of a net capacity of 1 kg or less—	
		(a) Sweetfat (mixtures of edible fats and sugar)	D. 1·8%
		(b) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D. 1·8%
		(c) Other	—
		Other—	
		(a) Sweetfat (mixtures of edible fats and sugar)	6·6% D. 1·8%
		(b) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	6·6% D. 1·8%
		(c) Other	4·8%
22.02	A.	(a) Containing sugar (sucrose or invert sugar)	—
		(b) Other	12%
22.09	C. V. a)	(a) Goods of this subheading containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	2·0740 UA per proof gal plus 0·2182 UA per liquid gal
		(b) Other	3·3184 UA per proof gal plus 0·3636 UA per liquid gal
	C. V. b)	(a) Goods of this subheading containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	2·0740 UA per proof gal
		(b) Other	3·3184 UA per proof gal
29.10	B.	(a) Methylglucosides	6·4%
		(b) Other	—
29.14	A. I. A. II. c) 4. A. V. A. VI. b) A. VII. b) A. VIII. A. IX. b) A. X. b) 2. A. XI. b)	(a) Saturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol	6·4%
		(b) Other	—
29.14	B. I. B. II. b) B. III. b) B. IV. b)	(a) Unsaturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol	6·4%
		(b) Other	—
29.16	A. VIII. a)	(a) Glyceric, glycolic, saccharonic, iso-saccharonic and heptasaccharonic acids, and their salts and esters	6·4%
		(b) Other	—
29.35	Q. IV.	(a) Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol	6·4%
		(b) Other	—
35.01	A. II.	(a) With a water content more than 50% by weight	2%
		(b) Other	4·4%
38.19	T. VII.	(a) Products of sorbitol cracking	6·4%
		(b) Other	—
39.06	B.	(a) Dextran	4·8%
		(b) Linoxyn	—
		(c) Other	6·4%

SCHEDULE 3

Part II

Article 6(4)(i)

Goods which do not satisfy the provisions of Article 25(1) of Protocol 3 to the Agreements with the E.F.T.A. countries and are subject to a special rate of duty

Tariff Heading			Description	Rate of Import Duty
1			2	3
17.04	A.			W.i.g. of £0·0934 per 100 kg plus 11·6%, or 12%
18.06	D.	I. b) II.a)2. b)2. bb) c)2.	Goods of these subheadings other than in immediate packings of a net capacity of more than 500g but not more than 1kg	W.i.g. of £0·0787 per 100 kg plus 4·8%, or 6%
18.06	D.	II.b)2. aa)	Goods of this subheading other than in immediate packings of a net capacity of more than 500g but not more than 1kg	W.i.g. of £0·1181 per 100 kg plus 4·8%, or 6%
21.04	B.		All goods of this subheading containing tomato Other	10% 6%
21.05	A.	I.	All goods of this subheading containing tomato Other	9·5% 6%
	A.	II.	All goods of this subheading containing tomato Other	10% 6%
21.06	B.			W.i.g. of £0·0787 per 100 kg plus 3·2%, or 4%
21.07	F.	I.a)1cc)22.	Hydrolysates of proteins; autolysates of yeasts	6%
21.07	F.	VI.a)1. VII.a)1.	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) other than in immediate packings of a net capacity of 1kg or less	6·6%
21.07	F.	VI.a)2. b)2. VII.a)2. b)2.	Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) other than in immediate packings of a net capacity of 1kg or less	6·6%

SCHEDULE 3—Part II—*continued*

Tariff Heading		Description	Rate of Import Duty
1		2	3
21.07	F.VI. b)1. c) VII. b)1.	(a) Sweetfat (mixtures of edible fats and sugar) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) other than in immediate packings of a net capacity of 1kg or less	6·6%
21.07	F.VIII. a)	Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) other than in immediate packings of a net capacity of 1kg or less	6·6%
21.07	F.VIII. b)	Sweetfat (mixtures of edible fats and sugar) other than in immediate packings of a net capacity of 1kg or less	6·6%
21.07	F. IX.	(a) Sweetfat (mixtures of edible fats and sugar) (b) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) other than in immediate packings of a net capacity of 1kg or less	6·6%
22.03	A. B.		8% £0·2000 per 36 gal plus 8%
22.09	C. V. a)	Goods of this subheading containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	£0·0250 per proof gal plus 2·0740 UA per proof gal plus 0·2182 UA per liquid gal
	C. V. b)	Goods of this subheading containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	£0·0250 per proof gal plus 2·0740 UA per proof gal
29.04	C. II. III.		8% 6%
29.10	B.	Methylglucosides...	8%
29.14	A. I. II. c)4. V. VI. b) VII. b) VIII. IX. b) X. b)2. XI. b)	Saturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol	8%
29.14	B. I. II. b) III. b) IV. b)	Unsaturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol	8%

SCHEDULE 3—Part II—*continued*

Tariff Heading		Description	Rate of Import Duty
1		2	3
29.16	A. VIII. a)	Glyceric, glycolic, saccharonic, iso-saccharonic and heptasaccharonic acids and their salts and esters	8%
29.35	Q. IV.	Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol	8%
29.43	B. I.		6·4%
	II.		8%
	III.		8%
32.01	A.		1·6%
35.01	A. II.	All goods of this subheading with a water content more than 50% by weight	2%
		Other	4·4%
35.01	A. III.		11·6%
35.01	B.		10·4%
35.01	C.		8·4%
38.19	Q.		8%
38.19	T. VII.	Products of sorbitol cracking	8%
		Other	1·6%
39.06	B. III.	Dextran	6%
		Linoxyn	2%
		Other	8%
48.01	A.		3·6%
48.01	B.		4·5%
48.01	C. I.		1·5%
48.01	C. II.		8%
48.01	D.		3·2%
48.01	E. I.		8%
	II. a)		
	b) 1.		
48.01	E. II. b) 2.aa)		6·4%
48.01	E. II. b)2.bb)		8%
	3.		
	4.		
	5.		
48.02			4·8%
48.03			8·4%
48.04			8·4%
48.05	A.		9·1%
48.05	B.		8·4%

SCHEDULE 3—Part II—*continued*

Tariff Heading	Description	Rate of Import Duty
1	2	3
48.06		8·4%
48.07 A.		6·5%
48.07 B.		8%
48.08		8·4%
48.10		4·8%
48.11		8·4%
48.12		9·1%
48.13		8%
48.14		9·7%
48.15 A.		4·2%
48.15 B. I. a)		6·4%
48.15 B. I. b) c) d) e) f) II.		8%
48.16		9·7%
48.17		9·1%
48.88 A. B. I.		7·7%
48.18 B. II. C.		9·7%
48.19		9·1%
48.20		9·1%
48.21 A.		4·2%
48.21 B.		6·5%
48.21 C. I. II. III. IV.		9·1%
48.21 C. V.		7·2%
48.21 C. VI.		9·1%
49.03		6·7%
49.05 A.		3·3%

SCHEDULE 3—Part II—*continued*

Tariff Heading	Description	Rate of Import Duty
1	2	3
49.07 A.		1·5%
49.07 C. II.		3·8%
49.08		5·2%
49.09 A.		5·6%
49.09 B.		7·1%
49.10 A. I.		4·8%
49.10 A. II. B.		6·1%
49.11 B. I. a) b) c) 1.		4·6%
49.11 B. I. c) 2. d)		5·8%
49.11 B. II. III. a) 1.		4·6%
49.11 B. III. a) 2.		5·8%
49.11 B. III. b) 1. 2.		4·6%
49.11 B. III. b) 3.		5·8%

SCHEDULE 3

Part III

Article 6(4)(ii)

Goods which do not satisfy the provisions of Article 25 (1) of Protocol 3 to the Agreements with the E.F.T.A. countries and are subject to the "M" rate of duty

Tariff Heading	Description
1	2
15.10 C.	Products obtained from pinewood, with a fatty acid content of 90% or more by weight
17.04 B. C. D.	
18.06 A. B. C. D. I. a) II. a)1. b)1. c)1.	
18.06 D. I. b) II. a)2. b)2. c)2.	All goods of these subheadings in immediate packings of a net capacity of more than 500 g but not more than 1kg
19.01 to **19.08** (inclusive)	
21.01 A. II. B. II.	
21.06 A. II.	
21.07 A. to E. (inclusive)	
21.07 F. I. a)2. F. I. b) to f) (inclusive)	
21.07 F. II. to V. (inclusive)	
21.07 F. VI. to IX. (inclusive)	All goods of these subheadings in immediate packings of a net capacity of 1kg or less
22.02 A. B.	All goods of this subheading containing sugar (sucrose or invert sugar)
22.06	

SCHEDULE 3—Part III—*continued*

Tariff Heading			Description
1			2
All goods of the headings and subheadings of Chapters 25 to 99 (inclusive) except:—			
29.04	C.	II. III.	
29.10	B.		Methylglucosides
29.14	A.	I. II. c)4. V. VI. b) VII. b) VIII. IX. b) X. b)2. XI. b)	Saturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol
	B.	I. II. b) III. b) IV. b)	Unsaturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol
29.16	A. VIII. a)		Glyceric, glycolic, saccharonic, iso-saccharonic and heptasaccharonic acids and their salts and esters
29.35	Q. IV.		Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol
29.43	B.		
32.01	A.		
35.01	A.	II. III.	
	B.		
	C.		
38.19	Q.		
	T. VII.		
39.06	B. III.		
45.01			
48.01 to **48.08** (inclusive)			
48.10 to **48.21** (inclusive)			
49.03			
49.05	A.		
49.07	A.		
	C.	II.	
49.08			
49.09			
49.10			
49.11	B.		
54.01			
57.01			

SCHEDULE 3

Part IV

Article 6(5)

Special rates for goods of Portugal

Tariff Heading			Description	Rate of Import Duty (if any)	Rate of Import Duty (if any)
1			2	3	4
02.04	C.	I.a)		—	2%
03.01	B.	I.q)	Barbel mullet and rock mullet; sea perch and sea dace; sole	2%	2%
03.03	B.	I.b)1.aa)11.		—	—
		22.		3%	3%
		bb)11.		—	—
		22.		6%	6%
		IV.a)4.	Clams or cockles (Scrobicularia plana)	2%	2%
		b)2.aa)	Clams or cockles (Scrobicularia plana)	6%	6%
07.01	A.	II.a)	1 January to last day of February	W.i.g. of 8% plus £0·0131 per 100 kg, or £0·0196 per 100 kg	W.i.g. of 8% plus £0·0131 per 100 kg, or £0·0196 per 100 kg
	M.	I.b)	1 January to last day of February	W.i.g. of 1·6% plus 0·60 UA per 100 kg, or 4·9%	W.i.g. of 1·6% plus 0·60 UA per 100 kg, or 4·9%
	S.			6·3%	6·3%
07.04	B.	I.		9·9%	9·9%
		II.		W.i.g. of £1·5542 per 100 kg plus 9%, or £1·6534 per 100 kg	W.i.g. of £1·5542 per 100 kg plus 9%, or £1·6534 per 100 kg
		III.		9·6%	12·7%
		IV.		9%	9·6%
		V.a)		15%	15%
		b)		13·9%	13·9%
		VI.a)		15%	15%
		b)		12·7%	12·7%
07.05	A.	I.a)		1·8% plus w.i.g. of 1% or £0·0738 per 100 kg	1·7% plus w.i.g. of 2% or £0·1476 per 100 kg
		b) 1.		2·2%	2·2%
		2.		2·8%	2·8%
		c)		2·2%	2·2%
		d)		2·2%	2·2%
		II.		1·3%	1·3%
		III.		2·5%	2·5%
	B.	I.a)		3·3%	3·3%
		b)		1·8% plus w.i.g. of 1% or £0·0738 per 100 kg	1·7% plus w.i.g. of 2% or £0·1476 per 100 kg
		c)1.		2·2%	2·2%
		2.		2·8%	2·8%

SCHEDULE 3—Part IV—*continued*

Tariff Heading				Description	Rate of Import Duty (if any)	Rate of Import Duty (if any)
1				2	3	4
07.05 (contd)	B.	I.d)			2·2%	2·2%
		e)			2·2%	2·2%
		II.			1·3%	1·3%
		III.			2·5%	2·5%
08.03	A.				2·9%	4·2%
	B.				W.i.g. of 4·2% plus £0·1653 per 100 kg, or £0·2362 per 100 kg	W.i.g. of 4·2% plus £0·1653 per 100 kg, or £0·2362 per 100 kg
08.04	A.	I. a)	1.aa)	1 January to 31 January	9%	9%
			bb)	1 February to 31 March	W.i.g. of 5·4% plus £0·2755 per 100 kg, or £0·5511 per 100 kg	W.i.g. of 5·4% plus £0·2755 per 100 kg, or £0·5511 per 100 kg
08.05	B.				4%	4%
	E.				0·9%	0·9%
	G.	II.		Pignolia nuts	2%	4%
08.08	A.	II.		1 October to last day of February	10·5%	10·5%
12.07	A.				1·2%	2·4%
	B.				0·8%	1·6%
	C.				1·2%	2·4%
12.08	A.				4·2%	4·2%
	B.	II.			4·5%	4·5%
13.03	B.	I. a)			10%	14%
		II.a)			5·8%	8·4%
15.04	A.	I.			2·4%	4·8%
16.03	B.	II.			—	2%
	C.	II.			—	2%
16.04	A.				16·8%	21%
	B.				3·9%	5·6%
	C.	I.			8·4%	10·4%
	C.	II.a)			11·2%	12·2%
		b)			11·2%	13·2%
	D.				12%	14%
	E.				13·4%	15·4%
	F.				14%	16%
	G.	I.			8·4%	10·4%
		II.a)			11·2%	12·2%
		b)			11·2%	13·2%
16.05	A.				6·4%	8%
	B.				8%	10%
20.02	C.	II.a)	1.		7·5%	10·8%
			2.		9·5%	9·5%
		b)			11·5%	11·5%
	F.	II.			6%	9%
23.01	B.				—	1·6%
23.07	A.	I.			—	2%

SCHEDULE 3

Part V

Article 6(6)

Special rates for goods of Norway

Tariff Heading		Description	Rate of Import Duty (if any)
1		2	3
03.01	B.II.b) 1. to 4. (inclusive) 6. and 7.		1·5%
16.04	C.I.		1·5%
	G.I.		1·5%
	II.b)	Sprats (Sprattus sprattus) in hermetically sealed cans	9%
16.05	A.	All goods of this subheading in hermetically sealed cans	5%
	B.	Peeled prawns, frozen, excluding shrimp of the genus "Crangon" sp. p	5%

SCHEDULE 4

COUNTRIES REFERRED TO IN ARTICLE 7 (2) AND (3) OF THE ORDER

Cyprus

Malta

Papua New Guinea

SCHEDULE 5

Part I

COUNTRIES REFERRED TO IN ARTICLE 8 OF THE ORDER

African, Caribbean and Pacific States

The Commonwealth of the Bahamas
Barbados
Republic of Botswana
Republic of Burundi
United Republic of Cameroon
The Central African Republic
Republic of Chad
The People's Republic of the Congo
Republic of Dahomey
The Republic of Equatorial Guinea
Ethiopia
Fiji
Gabonese Republic
The Republic of the Gambia
The Republic of Ghana
Grenada
The Republic of Guinea
Guinea Bissau
The Republic of Guyana
Republic of the Ivory Coast
Jamaica
The Republic of Kenya
The Kingdom of Lesotho
The Republic of Liberia
Malagasy Republic
Malawi
Republic of Mali
Islamic Republic of Mauritania
Mauritius
Republic of Niger
Federal Republic of Nigeria
Republic of Rwanda
Republic of Senegal
The Republic of Sierra Leone
Somali Democratic Republic
The Democratic Republic of Sudan
The Kingdom of Swaziland
The United Republic of Tanzania
Republic of Togo
The Kingdom of Tonga
Trinidad and Tobago
The Republic of Uganda
Republic of Upper Volta
The Independent State of Western Samoa
The Republic of Zaire
Zambia

Overseas Countries and Territories

Anglo-French Condominium of the New Hebrides
Belize
Brtinsh Antarctic Territory
British Indian Ocean Territory
British Virgin Islands
Brunei
Cayman Islands
Comoro Archipelago
Falkland Islands and Dependencies
French Polynesia
French Southern and Antarctic Territories
Gilbert Islands
Montserrat
Netherlands Antilles (Aruba, Bonaire, Curacao and St. Maarten, Saba, St. Eustatius)
New Caledonia and Dependencies
Pitcairn
St. Helena and Dependencies
St. Pierre and Miquelon
The Seychelles
Solomon Islands
Surinam
Territory of the Afars and Issas
Turks and Caicos Islands
Tuvalu
Wallis and Futuna Islands
West Indies Associated States: Antigua; Dominica; St. Lucia; St. Vincent; St. Christopher, Nevis and Anguilla

Part II

GOODS OF COUNTRIES IN PART I NOT EXEMPT FROM IMPORT DUTY

Tariff Heading	Tariff Heading
06.03	**22.04**
06.04 B.	**22.05**
07.01 B. to E. (inclusive)	**22.07** A.
07.01 G. I. to III. (inclusive)	**22.09** C. I.
07.01 G. IV. All goods of this subheading except radish (raphanus sativus) known as "Mooli"	**22.10** A.
07.01 H. to R. (inclusive)	**23.05** A.
07.02 A.	**23.06** A. I. b)
07.03 A.	
07.04 B. V.	
08.02 C.	
08.03	
08.04	
08.05 A. II.	
08.05 B. to E. (inclusive)	
08.05 G.	
08.06	
08.07	
08.08 A.	
08.08 C. to D. (inclusive)	
08.08 F. I. to III. (inclusive)	
08.08 F. IV. All goods of this subheading except passion fruit	
20.07 A.I.a)2.	
20.07 A.I.b)2.	
20.07 B.I.a)1.bb)	
20.07 B.I.b)1.bb)	

Part III

SPECIFIC REDUCTIONS IN DUTY ON GOODS OF COUNTRIES IN PART I

Tariff Heading (1)	Rate of Import Duty (2)
08.02 A.I.a)	2·6%
08.02 A.I.b)	1·2%
08.02 A.I.c)	0·8%
08.02 A.I.d)	4%
08.02 A.II.a)	3%
08.02 A.II.b)	4%
08.02 B.	4%

SCHEDULE 6

Article 9

Special rates of import duty for wine of subheading **22.05** C. with excess total dry extract

Normal classification according to description and strength	Appropriate Tariff subheadings and rates of duty where reclassified			
	Where reclassified in the next following category		Where classifiable in **22.05** C.V.	
Tariff heading and subheading	Tariff heading and subheading	Rates of duty per liquid gallon	Tariff heading and subheading	Rates of duty per liquid gallon plus in every case 0·0581 UA per degree
(1)	(2)	(3)	(4)	(5)
22.05 C.I.a)	**22.05** C.II.a)	F £0·0500 plus 0·5091 UA C1 £0·0200 plus 0·5091 UA	**22.05** C.V.a)	F £0·0500 plus 0·3636 UA C1 £0·0200 plus 0·3636 UA
22.05 C.I.b)1.	**22.05** C.II.b)1.	F £0·0250 plus 0·4000 UA C1 £0·0050 plus 0·4000 UA	**22.05** C.V.b)1.	F £0·0250 C1 £0·0050
22.05 C.I.b)2.	**22.05** C.II.b)2.	F 0·5000 UA C1 £0·0200 plus 0·4000 UA	**22.05** C.V.b)2.	F £0·0500 C1 £0·0200
22.05 C.II.a)	**22.05** C.III.a)2.	F £0·0500 plus 0·6182 UA C1 £0·0200 plus 0·6182 UA	**22.05** C.V.a)	F £0·0500 plus 0·3636 UA C1 £0·0200 plus 0·3636 UA
22.05 C.II.b)1.	**22.05** C.III.b)3.aa)	F £0·0250 plus 0·5091 UA C1 £0·0050 plus 0·5091 UA	**22.05** C.V.b)1.	F £0·0250 C1 £0·0050
22.05 C.II.b)2.	**22.05** C.III.b)3.bb)	F £0·0500 plus 0·5091 UA C1 £0·0200 plus 0·5091 UA	**22.05** C.V.b)2.	F £0·0500 C1 £0·0200

SCHEDULE 6 (*Continued*)

Article 9

Special rates of import duty for wine of subheading **22.05** C. with excess total dry extract

Normal classification according to description and strength	Appropriate Tariff subheadings and rates of duty where reclassified			
	Where reclassified in the next following category		Where classifiable in **22.05** C.V.	
Tariff heading and subheading	Tariff heading and subheading	Rates of duty per liquid gallon	Tariff heading and subheading	Rates of duty per liquid gallon plus in every case 0·0581 UA per degree
(1)	(2)	(3)	(4)	(5)
22.05 C.III.a)2.	**22.05** C.IV.a)2.	F £0·1250 plus 0·6909 UA C1 £0·0150 plus 0·6909 UA	**22.05** C.V.a)	F £0·1250 plus 0·3636 UA C1 £0·0150 plus 0·3636 UA
22.05 C.III.b)3.aa)	**22.05** C.IV.b)3.aa)	F £0·1000 plus 0·6909 UA C1 0·6909 UA	**22.05** C.V.b)1.	F £0·1000 C1 —
22.05 C.III.b)3.bb)	**22.05** C.IV.b)3.bb)	F £0·1250 plus 0·6909 UA C1 £0·0150 plus 0·6909 UA	**22.05** C.V.b)2	F £0·1250 C1 £0·0150
22.05 C.IV.a)2.			**22.05** C.V.a)	F £0·1250 plus 0·3636 UA C1 £0·0150 plus 0·3636 UA
22.05 C.IV.b)3.aa)			**22.05** C.V.b)1.	F £0·1000 C1 —
22.05 C.IV.b)3.bb)			**22.05** C.V.b)2.	F £0·1250 C1 £0·0150

SCHEDULE 7

Article 10

Goods for certain catergories of ships, boats and other vessels

Heading number	Description of goods
89.01	Ships, boats and other vessels not falling within headings Nos. **89.02** to **89.05**:
	A. Warships
	B. Other: I. Sea-going vessels
89.02	Vessels specially designed for towing (tugs) or pushing other vessels:
	A. Tugs
	B. Pusher craft: I. Sea-going
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks:
	A. Sea-going vessels

SCHEDULE 8

Article 12

ORDERS REVOKED

ORDER	REFERENCE
The Import Duties (General)(No. 5) Order 1974	S.I. 1974/2020 (1974 III, p. 7059).
The Import Duties (General)(No. 6) Order 1974	S.I. 1974/2120 (1974 III, p. 8319).
The Import Duties (Beef and Veal) Order 1975	S.I. 1975/263 (1975 I, p. 651).
The Import Duties (General)(No. 1) Order 1975	S.I. 1975/1064 (1975 II, p. 3716).
The Import Duties (General)(No. 3) Order 1975	S.I. 1975/1266 (1975 II, p. 4286).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1 January 1976, replaces with amendments the Import Duties (General)(No. 5) Order 1974 (and the Orders amending it listed in Schedule 8), which sets out the UK Customs Tariff and the protective import duties chargeable in accordance with it.

The Order charges for the first time import duty on certain beer, wines, spirits, hydrocarbon oil, matches and mechanical lighters, corresponding to the protective element of revenue duties chargeable until 31 December 1975 in respect of those goods (the former fiscal element being chargeable thereafter as an excise duty under the Finance (No. 2) Act 1975).

Article 2 provides for the classification of goods for duty purposes by reference to the form of customs tariff set out in columns 1 and 2 of Schedule 1.

Article 3 of the Order provides in the case of the full rates of import duty, payable where the goods are not exempt from duty or subject to a lower rate (those prefixed by "F"—or unprefixed—in column 3 of Schedules 1 and 2) for the further moves towards the duties in the Common Customs Tariff (CCT) of the European Economic Community and the unified tariff of the European Coal and Steel Community (ECSC), due on 1 January 1976. In general, these moves reduce by a further 20% (making the total reduction 60% for horticultural products and 80% for other products) the difference between the full rate of duty applied in the United Kingdom at 1 January 1972 ("the basic duty") and the duty in the CCT and the ECSC unified tariff.

Article 4 of the Order continues the process begun by the Import Duties (European Communities) (Reductions and Exemptions) Order 1973 (S.I. 1973 No. 651) in providing a fourth 20% reduction of "the basic duty" on goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and other member States of the European Communities. It also provides the third 20% reduction on such goods in the horticultural sector. (The intra-Community rates are those prefixed by "M" in column 4 of Schedule 1.)

Article 5 of the Order continues to provide for the maintenance of pre-accession duty-free treatment or preferential rates of duty for goods of the Republic of Ireland, the Channel Islands and Denmark. (In the case of goods of Denmark the rates in question are those prefixed by "D" in Schedule 1 and Part I of Schedule 3.)

Article 6 of the Order provides for goods of the EFTA countries which are included in the Agreements between those countries and the Communities to remain duty free or enjoy preferential rates of duty if they are entitled to such treatment under the terms of the Agreements. It prescribes preferential rates equal to 80% (60% for horticultural products) of the duties shown in the CCT for goods which are excluded from the Agreements, but were formerly duty free as goods of EFTA Convention Area origin. (The rates described in this paragraph are those prefixed by "E" in Schedule 1 and the rates in Part I of Schedule 2 and in Schedule 3.)

Article 7 of the Order provides in the case of goods of the countries of the Commonwealth preference area:

(a) for the further moves towards the duties in the CCT and the ECSC unified tariff due on 1 January 1976; in general these moves reduce by a further 20% (making the total reduction 60% for horticultural products and 80% for other products) the difference between the Commonwealth preference area rates applied in the United Kingdom at 1 January 1972 and the duty in the CCT and the ECSC unified tariff. (The Commonwealth preference area rates are those prefixed by "C1"—or unprefixed—in column 5 of Schedule 1 and in column 3 of Schedule 2);

(b) that, in the case of goods of the area formed by the countries listed in Schedule 4 which are consigned to the United Kingdom from such a country, the Commonwealth preference area rates applied before accession shall continue in force if lower than the rate chargeable under (a) above except for new potatoes of Cyprus falling within tariff subheading 07.01 A.II. (The rates applicable to goods of the area formed by those countries are prefixed by "C2"—or unprefixed—in column 5 of Schedule 1; where the rates and the symbol "C2" are in square brackets in column 5 of Schedule 1, the information is provided solely for the purpose of determining the duty chargeable on goods falling within tariff heading 63.01); and

(c) that, in the case of goods of the area formed by the countries listed in Schedule 4 which are consigned to the United Kingdom from another member State, the full rates applied before accession, prefixed by "S" in column 3 of Schedule 1, shall continue in force if lower than the full rate ("F") chargeable under this Order.

Article 8 of the Order continues to provide for goods of the countries listed in Part I of Schedule 5 to remain duty free except in the case of goods listed in Parts II and III of that Schedule. Specific reductions in duty are applied to goods in Part III. This is in accordance with certain trade provisions of the Lomé Convention between the European Communities and various African, Caribbean and Pacific States and similar provisions in respect of the Overseas Countries and Territories associated with the European Economic Community.

Article 9 of the Order provides for the rates of import duty charged on certain wines reclassified under the provisions of Additional Note 3C to Chapter 22 in Schedule 1 by virtue of an excess total dry extract to be those shown in Schedule 6.

Article 10 of the Order provides that no import duty shall be charged on goods imported for use in the construction, repair, maintenance or conversion of certain categories of ships, boats or other vessels listed in Schedule 7 or for fitting out or equipping such ships, boats or other vessels.

The Order also provides (Article 11) for the conversion of sums expressed in units of account (UA) into pounds sterling where goods are classified or import duties are expressed by reference to UA, and that where goods are subject to two (or more) rates of import duty below the full rate the smallest amount of duty is payable.

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